AIDS HELPLINE: 0800-0123-22  Prevention is the cure
IMPORTANT NOTICE:
The Government Printing Works will not be held responsible for any errors that might occur due to the submission of incomplete / incorrect / illegible copy. **No future queries will be handled in connection with the above.**

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**GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS**

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R. 3144 Labour Relations Act, 1995: Registration of a Trade Union: South African Public Worker's Trade Union (SAPWTU) (LR 2/6/2/3380) 48188 14

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South African Revenue Service/ Suid-Afrikaanse Inkomstediens


This gazette is also available free online at [www.gpwwonline.co.za](http://www.gpwwonline.co.za)
HIGH ALERT: SCAM WARNING!!

TO ALL SUPPLIERS AND SERVICE PROVIDERS OF THE
GOVERNMENT PRINTING WORKS

It has come to the attention of the GOVERNMENT PRINTING WORKS that there are certain unscrupulous companies and individuals who are defrauding unsuspecting businesses disguised as representatives of the Government Printing Works (GPW).

The scam involves the fraudsters using the letterhead of GPW to send out fake tender bids to companies and requests to supply equipment and goods.

Although the contact person's name on the letter may be of an existing official, the contact details on the letter are not the same as the Government Printing Works'. When searching on the Internet for the address of the company that has sent the fake tender document, the address does not exist.

The banking details are in a private name and not company name. Government will never ask you to deposit any funds for any business transaction. GPW has alerted the relevant law enforcement authorities to investigate this scam to protect legitimate businesses as well as the name of the organisation.

Example of e-mails these fraudsters are using:

PROCUREMENT@GPW-GOV.ORG

Should you suspect that you are a victim of a scam, you must urgently contact the police and inform the GPW.

GPW has an official email with the domain as @gpw.gov.za

Government e-mails DO NOT have org in their e-mail addresses. All of these fraudsters also use the same or very similar telephone numbers. Although such number with an area code 012 looks like a landline, it is not fixed to any property.

GPW will never send you an e-mail asking you to supply equipment and goods without a purchase/order number. GPW does not procure goods for another level of Government. The organisation will not be liable for actions that result in companies or individuals being resultant victims of such a scam.

Government Printing Works gives businesses the opportunity to supply goods and services through RFQ / Tendering process. In order to be eligible to bid to provide goods and services, suppliers must be registered on the National Treasury's Central Supplier Database (CSD). To be registered, they must meet all current legislative requirements (e.g. have a valid tax clearance certificate and be in good standing with the South African Revenue Services - SARS).

The tender process is managed through the Supply Chain Management (SCM) system of the department. SCM is highly regulated to minimise the risk of fraud, and to meet objectives which include value for money, open and effective competition, equitability, accountability, fair dealing, transparency and an ethical approach. Relevant legislation, regulations, policies, guidelines and instructions can be found on the tender's website.
Fake Tenders

National Treasury’s CSD has launched the Government Order Scam campaign to combat fraudulent requests for quotes (RFQs). Such fraudulent requests have resulted in innocent companies losing money. We work hard at preventing and fighting fraud, but criminal activity is always a risk.

How tender scams work

There are many types of tender scams. Here are some of the more frequent scenarios:

Fraudsters use what appears to be government department stationery with fictitious logos and contact details to send a fake RFQ to a company to invite it to urgently supply goods. Shortly after the company has submitted its quote, it receives notification that it has won the tender. The company delivers the goods to someone who poses as an official or at a fake site. The Department has no idea of this transaction made in its name. The company is then never paid and suffers a loss.

OR

Fraudsters use what appears to be government department stationery with fictitious logos and contact details to send a fake RFQ to Company A to invite it to urgently supply goods. Typically, the tender specification is so unique that only Company B (a fictitious company created by the fraudster) can supply the goods in question.

Shortly after Company A has submitted its quote it receives notification that it has won the tender. Company A orders the goods and pays a deposit to the fictitious Company B. Once Company B receives the money, it disappears. Company A’s money is stolen in the process.

Protect yourself from being scammed

• If you are registered on the supplier databases and you receive a request to tender or quote that seems to be from a government department, contact the department to confirm that the request is legitimate. Do not use the contact details on the tender document as these might be fraudulent.

• Compare tender details with those that appear in the Tender Bulletin, available online at www.gpwonline.co.za

• Make sure you familiarise yourself with how government procures goods and services. Visit the tender website for more information on how to tender.

• If you are uncomfortable about the request received, consider visiting the government department and/or the place of delivery and/or the service provider from whom you will be sourcing the goods.

• In the unlikely event that you are asked for a deposit to make a bid, contact the SCM unit of the department in question to ask whether this is in fact correct.

Any incidents of corruption, fraud, theft and misuse of government property in the Government Printing Works can be reported to:

Supply Chain Management: Ms. Anna Marie Du Toit, Tel. (012) 748 6292.
Email: Annamarie.DuToit@gpw.gov.za

Marketing and Stakeholder Relations: Ms Bonakele Mbhele, at Tel. (012) 748 6193.
Email: Bonakele.Mbhele@gpw.gov.za

Security Services: Mr Daniel Legoabe, at tel. (012) 748 6176.
Email: Daniel.Legoabe@gpw.gov.za
The closing time is **15:00** sharp on the following days:

- 29 December, Thursday for the issue of Friday 06 January 2023
- 06 January, Friday for the issue of Friday 13 January 2023
- 13 January, Friday for the issue of Friday 20 January 2023
- 20 January, Friday for the issue of Friday 27 January 2023
- 27 January, Friday for the issue of Friday 03 February 2023
- 03 February, Friday for the issue of Friday 10 February 2023
- 10 February, Friday for the issue of Friday 17 February 2023
- 17 February, Friday for the issue of Friday 24 February 2023
- 24 February, Friday for the issue of Friday 03 March 2023
- 03 March, Friday for the issue of Friday 10 March 2023
- 10 March, Friday for the issue of Friday 17 March 2023
- 16 March, Thursday for the issue of Friday 24 March 2023
- 24 March, Friday for the issue of Friday 31 March 2023
- 30 March, Thursday for the issue of Thursday 06 April 2023
- 05 April, Wednesday for the issue of Friday 14 April 2023
- 14 April, Friday for the issue of Friday 21 April 2023
- 20 April, Thursday for the issue of Friday 28 April 2023
- 26 April, Wednesday for the issue of Friday 05 May 2023
- 05 May, Friday for the issue of Friday 12 May 2023
- 12 May, Friday for the issue of Friday 19 May 2023
- 19 May, Friday for the issue of Friday 26 May 2023
- 26 May, Friday for the issue of Friday 02 June 2023
- 02 June, Friday for the issue of Friday 09 June 2023
- 08 June, Thursday for the issue of Thursday 15 June 2023
- 15 June, Thursday for the issue of Friday 23 June 2023
- 23 June, Friday for the issue of Friday 30 June 2023
- 30 June, Friday for the issue of Friday 07 July 2023
- 07 July, Friday for the issue of Friday 14 July 2023
- 14 July, Friday for the issue of Friday 21 July 2023
- 21 July, Friday for the issue of Friday 28 July 2023
- 28 July, Friday for the issue of Friday 04 August 2023
- 03 August, Thursday for the issue of Friday 11 August 2023
- 11 August, Friday for the issue of Friday 18 August 2023
- 18 August, Friday for the issue of Friday 25 August 2023
- 25 August, Friday for the issue of Friday 01 September 2023
- 01 September, Friday for the issue of Friday 08 September 2023
- 08 September, Friday for the issue of Friday 15 September 2023
- 15 September, Friday for the issue of Friday 22 September 2023
- 21 September, Thursday for the issue of Friday 29 September 2023
- 29 September, Friday for the issue of Friday 06 October 2023
- 06 October, Friday for the issue of Friday 13 October 2023
- 13 October, Friday for the issue of Friday 20 October 2023
- 20 October, Friday for the issue of Friday 27 October 2023
- 27 October, Friday for the issue of Friday 03 November 2023
- 03 November, Friday for the issue of Friday 10 November 2023
- 10 November, Friday for the issue of Friday 17 November 2023
- 17 November, Friday for the issue of Friday 24 November 2023
- 24 November, Friday for the issue of Friday 01 December 2023
- 01 December, Friday for the issue of Friday 08 December 2023
- 08 December, Friday for the issue of Friday 15 December 2023
- 15 December, Friday for the issue of Friday 22 December 2023
- 20 December, Wednesday for the issue of Friday 29 December 2023
# LIST OF TARIFF RATES
FOR PUBLICATION OF NOTICES

**COMMENCEMENT: 1 APRIL 2018**

## NATIONAL AND PROVINCIAL
Notice sizes for National, Provincial & Tender gazettes 1/4, 2/4, 3/4, 4/4 per page. Notices submitted will be charged at R1008.80 per full page, pro-rated based on the above categories.

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<tr>
<th>Pricing for National, Provincial - Variable Priced Notices</th>
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<tr>
<td>Notice Type</td>
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<tr>
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<tr>
<td>Ordinary National, Provincial</td>
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<tr>
<td>Ordinary National, Provincial</td>
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<tr>
<td>Ordinary National, Provincial</td>
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<td>Ordinary National, Provincial</td>
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</tbody>
</table>

## EXTRA-ORDINARY
All Extra-ordinary National and Provincial gazette notices are non-standard notices and attract a variable price based on the number of pages submitted.

The pricing structure for National and Provincial notices which are submitted as Extra ordinary submissions will be charged at R3026.32 per page.
The **Government Printing Works (GPW)** has established rules for submitting notices in line with its electronic notice processing system, which requires the use of electronic **Adobe** Forms. Please ensure that you adhere to these guidelines when completing and submitting your notice submission.

**Closing Times for Acceptance of Notices**

1. The **Government Gazette** and **Government Tender Bulletin** are weekly publications that are published on Fridays and the closing time for the acceptance of notices is strictly applied according to the scheduled time for each gazette.

2. Please refer to the Submission Notice Deadline schedule in the table below. This schedule is also published online on the Government Printing works website [www.gpwonline.co.za](http://www.gpwonline.co.za)

All re-submissions will be subject to the standard cut-off times.

**All notices received after the closing time will be rejected.**

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<tr>
<td>National Gazette</td>
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<td>Friday</td>
<td>Friday 15h00 for next Friday</td>
<td>Tuesday, 15h00 - 3 working days prior to publication</td>
</tr>
<tr>
<td>Regulation Gazette</td>
<td>Weekly</td>
<td>Friday</td>
<td>Friday 15h00 for next Friday</td>
<td>Tuesday, 15h00 - 3 working days prior to publication</td>
</tr>
<tr>
<td>Petrol Price Gazette</td>
<td>Monthly</td>
<td>Tuesday before 1st Wednesday of the month</td>
<td>One day before publication</td>
<td>1 working day prior to publication</td>
</tr>
<tr>
<td>Road Carrier Permits</td>
<td>Weekly</td>
<td>Friday</td>
<td>Thursday 15h00 for next Friday</td>
<td>3 working days prior to publication</td>
</tr>
<tr>
<td>Unclaimed Monies (Justice, Labour or Lawyers)</td>
<td>January / September 2 per year</td>
<td>Last Friday</td>
<td>One week before publication</td>
<td>3 working days prior to publication</td>
</tr>
<tr>
<td>Parliament (Acts, White Paper, Green Paper)</td>
<td>As required</td>
<td>Any day of the week</td>
<td>None</td>
<td>3 working days prior to publication</td>
</tr>
<tr>
<td>Manuals</td>
<td>Bi- Monthly</td>
<td>2nd and last Thursday of the month</td>
<td>One week before publication</td>
<td>3 working days prior to publication</td>
</tr>
<tr>
<td>State of Budget (National Treasury)</td>
<td>Monthly</td>
<td>30th or last Friday of the month</td>
<td>One week before publication</td>
<td>3 working days prior to publication</td>
</tr>
<tr>
<td>Extraordinary Gazettes</td>
<td>As required</td>
<td>Any day of the week</td>
<td>Before 10h00 on publication date</td>
<td>Before 10h00 on publication date</td>
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<td>Legal Gazettes A, B and C</td>
<td>Weekly</td>
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</tr>
<tr>
<td>Tender Bulletin</td>
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<td>Tuesday, 15h00 - 3 working days prior to publication</td>
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<td>Gauteng</td>
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<td>Wednesday</td>
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<tr>
<td>Eastern Cape</td>
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<td>One week before publication</td>
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</tr>
<tr>
<td>Northern Cape</td>
<td>Weekly</td>
<td>Monday</td>
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<tr>
<td>North West</td>
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<tr>
<td>KwaZulu-Natal</td>
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<td>Thursday</td>
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</tr>
<tr>
<td>Limpopo</td>
<td>Weekly</td>
<td>Friday</td>
<td>One week before publication</td>
<td>3 working days prior to publication</td>
</tr>
<tr>
<td>Mpumalanga</td>
<td>Weekly</td>
<td>Friday</td>
<td>One week before publication</td>
<td>3 working days prior to publication</td>
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**GOVERNMENT PRINTING WORKS - BUSINESS RULES**

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<tbody>
<tr>
<td>Gauteng Liquor License Gazette</td>
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<td>Wednesday before the First Friday of the month</td>
<td>Two weeks before publication</td>
<td>3 working days after submission deadline</td>
</tr>
<tr>
<td>Northern Cape Liquor License Gazette</td>
<td>Monthly</td>
<td>First Friday of the month</td>
<td>Two weeks before publication</td>
<td>3 working days after submission deadline</td>
</tr>
<tr>
<td>National Liquor License Gazette</td>
<td>Monthly</td>
<td>First Friday of the month</td>
<td>Two weeks before publication</td>
<td>3 working days after submission deadline</td>
</tr>
<tr>
<td>Mpumalanga Liquor License Gazette</td>
<td>Bi-Monthly</td>
<td>Second &amp; Fourth Friday</td>
<td>One week before publication</td>
<td>3 working days prior to publication</td>
</tr>
</tbody>
</table>

**EXTRAORDINARY GAZETTES**

3. Extraordinary Gazettes can have only one publication date. If multiple publications of an Extraordinary Gazette are required, a separate Z95/Z95Prov Adobe Forms for each publication date must be submitted.

**NOTICE SUBMISSION PROCESS**

4. Download the latest Adobe form, for the relevant notice to be placed, from the Government Printing Works website [www.gpwonline.co.za](http://www.gpwonline.co.za).

5. The Adobe form needs to be completed electronically using Adobe Acrobat / Acrobat Reader. Only electronically completed Adobe forms will be accepted. No printed, handwritten and/or scanned Adobe forms will be accepted.

6. The completed electronic Adobe form has to be submitted via email to submit.egazette@gpw.gov.za. The form needs to be submitted in its original electronic Adobe format to enable the system to extract the completed information from the form for placement in the publication.

7. Every notice submitted must be accompanied by an official GPW quotation. This must be obtained from the eGazette Contact Centre.

8. Each notice submission should be sent as a single email. The email must contain all documentation relating to a particular notice submission.

8.1. Each of the following documents must be attached to the email as a separate attachment:

8.1.1. An electronically completed Adobe form, specific to the type of notice that is to be placed.

8.1.1.1. For National Government Gazette or Provincial Gazette notices, the notices must be accompanied by an electronic Z95 or Z95Prov Adobe form

8.1.2. The notice content (body copy) MUST be a separate attachment.

8.1.2. A copy of the official Government Printing Works quotation you received for your notice. (Please see Quotation section below for further details)

8.1.3. A valid and legible Proof of Payment / Purchase Order: Government Printing Works account customer must include a copy of their Purchase Order, Non-Government Printing Works account customer needs to submit the proof of payment for the notice

8.1.4. Where separate notice content is applicable (Z95, Z95 Prov and TForm 3, it should also be attached as a separate attachment. (Please see the Copy Section below, for the specifications).

8.1.5. Any additional notice information if applicable.
9. The electronic *Adobe* form will be taken as the primary source for the notice information to be published. Instructions that are on the email body or covering letter that contradicts the notice form content will not be considered. The information submitted on the electronic *Adobe* form will be published as-is.

10. To avoid duplicated publication of the same notice and double billing, Please submit your notice **ONLY ONCE**.

11. Notices brought to **GPW** by “walk-in” customers on electronic media can only be submitted in *Adobe* electronic form format. All “walk-in” customers with notices that are not on electronic *Adobe* forms will be routed to the Contact Centre where they will be assisted to complete the forms in the required format.

12. Should a customer submit a bulk submission of hard copy notices delivered by a messenger on behalf of any organisation e.g. newspaper publisher, the messenger will be referred back to the sender as the submission does not adhere to the submission rules.

**Quotations**

13. Quotations are valid until the next tariff change.

13.1. **Take note:** **GPW**’s annual tariff increase takes place on **1 April** therefore any quotations issued, accepted and submitted for publication up to **31 March** will keep the old tariff. For notices to be published from 1 April, a quotation must be obtained from **GPW** with the new tariffs. Where a tariff increase is implemented during the year, **GPW** endeavours to provide customers with 30 days' notice of such changes.

14. Each quotation has a unique number.

15. Form Content notices must be emailed to the eGazette Contact Centre for a quotation.

15.1. The *Adobe* form supplied is uploaded by the Contact Centre Agent and the system automatically calculates the cost of your notice based on the layout/format of the content supplied.

15.2. It is critical that these *Adobe* Forms are completed correctly and adhere to the guidelines as stipulated by **GPW**.

16. **APPLICABLE ONLY TO GPW ACCOUNT HOLDERS:**

16.1. **GPW** Account Customers must provide a valid **GPW** account number to obtain a quotation.

16.2. Accounts for **GPW** account customers must be active with sufficient credit to transact with **GPW** to submit notices.

16.2.1. If you are unsure about or need to resolve the status of your account, please contact the **GPW** Finance Department prior to submitting your notices. (If the account status is not resolved prior to submission of your notice, the notice will be failed during the process).

17. **APPLICABLE ONLY TO CASH CUSTOMERS:**

17.1. Cash customers doing bulk payments must use a single email address in order to use the same proof of payment for submitting multiple notices.

18. The responsibility lies with you, the customer, to ensure that the payment made for your notice(s) to be published is sufficient to cover the cost of the notice(s).

19. Each quotation will be associated with one proof of payment / purchase order / cash receipt.

19.1. This means that the quotation number can only be used once to make a payment.
Copy (Separate Notice Content Document)

20. Where the copy is part of a separate attachment document for Z95, Z95Prov and TForm03

20.1. Copy of notices must be supplied in a separate document and may not constitute part of any covering letter, purchase order, proof of payment or other attached documents.

The content document should contain only one notice. (You may include the different translations of the same notice in the same document).

20.2. The notice should be set on an A4 page, with margins and fonts set as follows:

Page size = A4 Portrait with page margins: Top = 40mm, LH/RH = 16mm, Bottom = 40mm; Use font size: Arial or Helvetica 10pt with 11pt line spacing;

Page size = A4 Landscape with page margins: Top = 16mm, LH/RH = 40mm, Bottom = 16mm; Use font size: Arial or Helvetica 10pt with 11pt line spacing;

Cancellations

21. Cancellation of notice submissions are accepted by GPW according to the deadlines stated in the table above in point 2. Non-compliance to these deadlines will result in your request being failed. Please pay special attention to the different deadlines for each gazette. Please note that any notices cancelled after the cancellation deadline will be published and charged at full cost.

22. Requests for cancellation must be sent by the original sender of the notice and must accompanied by the relevant notice reference number (N-) in the email body.

Amendments to Notices

23. With effect from 01 October 2015, GPW will not longer accept amendments to notices. The cancellation process will need to be followed according to the deadline and a new notice submitted thereafter for the next available publication date.

Rejections

24. All notices not meeting the submission rules will be rejected to the customer to be corrected and resubmitted. Assistance will be available through the Contact Centre should help be required when completing the forms. (012-748 6200 or email info.egazette@gpw.gov.za). Reasons for rejections include the following:

24.1. Incorrectly completed forms and notices submitted in the wrong format, will be rejected.

24.2. Any notice submissions not on the correct Adobe electronic form, will be rejected.

24.3. Any notice submissions not accompanied by the proof of payment / purchase order will be rejected and the notice will not be processed.

24.4. Any submissions or re-submissions that miss the submission cut-off times will be rejected to the customer. The Notice needs to be re-submitted with a new publication date.
**APPROVAL OF NOTICES**

25. Any notices other than legal notices are subject to the approval of the Government Printer, who may refuse acceptance or further publication of any notice.

26. No amendments will be accepted in respect to separate notice content that was sent with a Z95 or Z95Prov notice submissions. The copy of notice in layout format (previously known as proof-out) is only provided where requested, for Advertiser to see the notice in final Gazette layout. Should they find that the information submitted was incorrect, they should request for a notice cancellation and resubmit the corrected notice, subject to standard submission deadlines. The cancellation is also subject to the stages in the publishing process, i.e. If cancellation is received when production (printing process) has commenced, then the notice cannot be cancelled.

**GOVERNMENT PRINTER INDEMNIFIED AGAINST LIABILITY**

27. The Government Printer will assume no liability in respect of—

27.1. any delay in the publication of a notice or publication of such notice on any date other than that stipulated by the advertiser;

27.2. erroneous classification of a notice, or the placement of such notice in any section or under any heading other than the section or heading stipulated by the advertiser;

27.3. any editing, revision, omission, typographical errors or errors resulting from faint or indistinct copy.

**LIABILITY OF ADVERTISER**

28. Advertisers will be held liable for any compensation and costs arising from any action which may be instituted against the Government Printer in consequence of the publication of any notice.

**CUSTOMER INQUIRIES**

Many of our customers request immediate feedback/confirmation of notice placement in the gazette from our Contact Centre once they have submitted their notice – While GPW deems it one of their highest priorities and responsibilities to provide customers with this requested feedback and the best service at all times, we are only able to do so once we have started processing your notice submission. GPW has a 2-working day turnaround time for processing notices received according to the business rules and deadline submissions.

Please keep this in mind when making inquiries about your notice submission at the Contact Centre.

29. Requests for information, quotations and inquiries must be sent to the Contact Centre ONLY.

30. Requests for Quotations (RFQs) should be received by the Contact Centre at least 2 working days before the submission deadline for that specific publication.
PAYMENT OF COST

31. The Request for Quotation for placement of the notice should be sent to the Gazette Contact Centre as indicated above, prior to submission of notice for advertising.

32. Payment should then be made, or Purchase Order prepared based on the received quotation, prior to the submission of the notice for advertising as these documents i.e. proof of payment or Purchase order will be required as part of the notice submission, as indicated earlier.

33. Every proof of payment must have a valid GPW quotation number as a reference on the proof of payment document.

34. Where there is any doubt about the cost of publication of a notice, and in the case of copy, an enquiry, accompanied by the relevant copy, should be addressed to the Gazette Contact Centre, Government Printing Works, Private Bag X85, Pretoria, 0001 email: info.egazette@gpw.gov.za before publication.

35. Overpayment resulting from miscalculation on the part of the advertiser of the cost of publication of a notice will not be refunded, unless the advertiser furnishes adequate reasons why such miscalculation occurred. In the event of underpayments, the difference will be recovered from the advertiser, and future notice(s) will not be published until such time as the full cost of such publication has been duly paid in cash or electronic funds transfer into the Government Printing Works banking account.

36. In the event of a notice being cancelled, a refund will be made only if no cost regarding the placing of the notice has been incurred by the Government Printing Works.

37. The Government Printing Works reserves the right to levy an additional charge in cases where notices, the cost of which has been calculated in accordance with the List of Fixed Tariff Rates, are subsequently found to be excessively lengthy or to contain overmuch or complicated tabulation.

PROOF OF PUBLICATION

38. Copies of any of the Government Gazette or Provincial Gazette can be downloaded from the Government Printing Works website www.gpwonline.co.za free of charge, should a proof of publication be required.

39. Printed copies may be ordered from the Publications department at the ruling price. The Government Printing Works will assume no liability for any failure to post or for any delay in despatching of such Government Gazette(s)
LABOUR RELATIONS ACT, 1995

Lehlohonolo Daniel Molefe, Registrar of Labour Relations, hereby notify, in terms of section 109(2) of the Labour Relations Act, 1995, that I have cancelled the registration of National Trade Union Congress (NTUC) (LR 2/6//2/2439) with effect from 02 March 2023.

Registrar of Labour Relations
DEPARTMENT OF EMPLOYMENT AND LABOUR

NO. R. 3144

10 March 2023

LABOUR RELATIONS ACT, 1995

REGISTRATION OF A TRADE UNION

I, LEHLOHONOLE MOLEFE, the Registrar of Labour Relations, hereby notify, in terms of section 109(2) of the Labour Relations Act, 1995, that South African Public Worker’s Trade Union (SAPWTU) (LR 2/6/2/3380) has been registered as a trade union with effect from 24/02/2023.

THE REGISTRAR OF LABOUR RELATIONS

DATE: 03/03/2023
DEPARTMENT OF MINERAL RESOURCES AND ENERGY

NO. R. 3145

NUCLEAR ENERGY ACT, 1999 (ACT NO. 46 OF 1999)

NUCLEAR NON-PROLIFERATION REGULATIONS

The Minister of Mineral Resources and Energy has, under section 54(1), read with sections 33(3)(a), (b), (c), (d), (e), (f), (h), and (l), 34(2) and 35(2) of the Nuclear Energy Act, 1999 (Act No. 46 of 1999), made the Regulations in the Schedule.

MR. SAMSON GWEDE MANTASHE, MP
MINISTER OF MINERAL RESOURCES AND ENERGY
DATE: 22/06/2022
2

SCHEDULE

Definitions

1. In these Regulations any word or expression to which a meaning has been assigned in the Act, has the meaning so assigned and, unless the context indicates otherwise—

"critical facility" means an installation used for research and consists of a configuration of nuclear material which, by means of appropriate controls, can sustain a chain reaction which is distinguishable from a research reactor or a power reactor;

"destructive analysis" means the determination of nuclear material content and, if required, of isotopic composition of chemical elements present in a sample containing the nuclear material;

"facility" means a reactor, critical facility, conversion plant, fabrication plant, reprocessing plant, an isotopic separation plant, separate storage installation or heavy water production facility, medical isotope production facility, or any location where nuclear material is customarily used;

"non-destructive assay" means a measurement of the nuclear material content or of the element or isotopic concentration of an item without producing significant physical or chemical changes in the item;

"nuclear event" means theft, unauthorised removal, diversion, loss, accidental gain or misappropriation of nuclear material and nuclear-related equipment and material capable for the diversion from peaceful use to the development of nuclear weapons, other explosive devices or for proliferation purposes;

"nuclear fuel cycle related research and development activities" means those activities which are specifically related to any process or system development aspect
of any of the following: Conversion of nuclear material, enrichment of nuclear material, nuclear fuel fabrication, reactors, critical facilities, reprocessing of nuclear fuel, processing (not including repackaging or conditioning not involving the separation of elements, for storage or disposal) of intermediate or high level waste containing plutonium, high enriched uranium or uranium-233, but do not include activities related to theoretical or basic scientific research or to research and development on industrial radioisotope applications, medical, hydrological and agricultural applications, health and environmental effects and improved maintenance;

"planned activity" means any activity associated with the use of nuclear material including the nuclear fuel cycle related research and development activities, design, procurement, construction, commissioning, operation, decommissioning, dismantling, storage, disposal, and any other activity related to nuclear material; but do not include activities related to theoretical or basic scientific research or to research and development on industrial radioisotope applications, medical, hydrological and agricultural applications, health and environmental effects and improved maintenance;

"power reactor" means a reactor intended to produce electrical power, power for propulsion, or power for district heating, desalination or industrial purposes;

"reactor" means any device in which a controlled, self-sustaining fission chain reaction can be maintained;

"research reactor" means a reactor used as a research tool for basic or applied research; for training; or for radioisotope production;

"technical assistance" means any form of instructions, skills, training, working knowledge, consulting services and may involve the transfer of technical data;
"technical data" means any form of blueprint, plan, diagram, model, formula, engineering design and specification, manual and instruction written or recorded on other media or devices such as disk, tape, and read-only memories;

"technology" means specific information required for the development, production, or use of nuclear material, nuclear-related equipment and material and may take the form of technical data or technical assistance, but controls on technology transfer do not apply to information in the public domain or to basic scientific research;

"the Act" means the Nuclear Energy Act, 1999 (Act No. 46 of 1999).

Keeping of records

2. (1) The records that must be kept by any person in possession of, using, handling or processing of nuclear material in terms of section 33(3)(a) of the Act are—

(a) an updated nuclear material inventory indicating actual quantities, mass, serial number, and composition of material present in the facility, its distribution, any changes, all measurement results, and all corrections made in respect of inventory changes;

(b) operating data which is used to establish inventory changes in the quantities and composition of nuclear material in the facility at any time, procedure to control the quality of measurements, procedure to ascertain the cause and magnitude of any accidental or unmeasured loss that might occur; and

(c) measuring control programmes including calibration, sampling and analysis, and measurement results used to compile the physical inventory of nuclear material.

(2) The records contemplated in sub‑regulation (1) must be kept
permanently and made available to an inspector on request.

Reports to Minister

3. (1) The reports that must be submitted to the Minister in terms of section 33(3)(b) of the Act by any person in possession of, using, handling or processing nuclear material are—

(a) a written initial report detailing the updated nuclear material inventory at the facility within three months of commencement of these Regulations;

(b) a written confirmation report within ten days after each calendar month;

(c) a written quarterly report of the records contemplated in regulation 2(1)(a), within 30 days of the end of each calendar quarter;

(d) a written annual report of the records contemplated in regulation 2(1)(a), on or before 31 January of each calendar year; and

(e) in case of a nuclear event, a written report notifying the Minister of the nuclear event within two hours of its occurrence, a written preliminary investigation report within five working days of the nuclear event, and a written final detailed report, within 10 days containing—

(i) the time, exact location, and the nature or cause of the nuclear event, and the facility or activity involved;

(ii) the results of any internal investigation and any remedial action taken;

(iii) a description of the nuclear material involved in the nuclear event, including the type of material, the isotopic content of the material, the quantity of the material, the chemical and physical description of the material, and the application of the material;

(iv) the particulars of all persons involved in the occurrence of the nuclear
event;

(v) a description of the contamination or damage to the facility, institution or organisation concerned or to the environment;

(vi) a list of persons who have been informed of the nuclear event;

(vii) the persons, institutions or organisations linked to the origin and destination of the nuclear material;

(viii) a description of the actions taken in order to ascertain the cause and magnitude of any accidental or unmeasured loss of nuclear material that might occur;

(ix) a description of the measures taken to prevent the occurrence of the nuclear event;

(x) a description of the measures proposed to prevent a recurrence of the nuclear event; and

(xi) any other relevant information.

(2) The reports contemplated in sub-regulation (1) must be kept permanently and must be submitted to the Minister as contemplated in regulation 12.
Measurements on nuclear material and maintaining measuring control programmes

4. (1) The measurements to be performed on nuclear material in terms of section 33(3)(c) of the Act by any person in possession of, using, handling or processing nuclear material are—

(a) the verification of quantities and mass of nuclear material received, processed, produced, shipped, lost or otherwise removed from the inventory; and

(b) the measurement of the inventory based on sampling for destructive analysis or non-destructive assay.

(2) The measuring control programme to be maintained in terms of section 33(3)(c) of the Act must include—

(a) a measurement system approved by a facility to verify material that has been declared;

(b) a sampling system;

(c) an analysis and evaluation of results by suitably qualified persons;

(d) an operator who introduces the measurement system into the operating system;

(e) the counting and item identification, or nuclear material transformation calculations, quantitative and qualitative non-destructive assay; and

(f) a dedicated in-plant accounting and measurement system.
Provision of information on design of nuclear installation and site concerned and all changes effected to the design thereof

5. (1) The manner in which the Minister must be provided with information in terms of section 33(3)(d) of the Act, by any person in possession of, using, handling or processing nuclear material includes—

(a) details of the existing or proposed company name, business address, geographic location, operational status and estimated or current production capacity of the nuclear installation and site;

(b) a description of the nuclear installation and site with reference to the type, location and flow of nuclear material, a map of the site, plant design capacity and the general layout of important process equipment which uses, produces or processes nuclear material;

(c) a description of features of the nuclear installation and site relating to security, control, containment and surveillance of nuclear material;

(d) key measurement points to measure the flow of nuclear material;

(e) a brief description of existing or proposed procedures at the nuclear installation and site for nuclear material accounting and control, including a list of responsible persons; and

(f) where changes are to be effected to the design of a nuclear installation and site, a description of all changes, including—

(i) the reasons for effecting the changes; and

(ii) the expected dates of completion of the changes.

(2) The information contemplated in sub-regulation (1) must be submitted to the Minister as contemplated in regulation 12—

(a) within three months of commencement of these Regulations for all
9

existing nuclear installations and sites; or

(b) within three months of—

(i) the design of any new nuclear installation or site; or

(ii) any changes effected to the design of the nuclear installation or site contemplated in paragraph (a).

Physical stocktaking of nuclear material

6. (1) The physical stocktaking that must be undertaken in terms of section 33(3)(e) of the Act, by any person in possession of, using, handling or processing nuclear material, must be done within 30 days of the end of each calendar year, and shall be conducted by—

(a) the determination of a physical inventory process;

(b) the generating or updating of a physical inventory;

(c) the measuring of the nuclear material balance; and

(d) the investigation and resolving of any discrepancies between a nuclear material balance and book inventory record.

(2) Inventory report contemplated in sub-regulation (1) must be kept permanently and must be submitted to the Minister within 30 days of the end of each calendar year as contemplated in regulation 12.

(3) The records contemplated in sub-regulation (1) must be made available to an inspector on request and during inspection.
Prior notification of importation and exportation of nuclear material and nuclear-related equipment and material

7. A person who intends to import or export nuclear material and nuclear-related equipment and material, must submit a written notice at least two weeks prior to the importation or exportation thereof, to the Department of Mineral Resources and Energy as contemplated in regulation 12, which must include—

(a) the company name and country of the importer or exporter;

(b) the description and quantity of nuclear material and nuclear-related equipment and material to be imported or exported, including the gross mass of the consignment, batch number and material category;

(c) the date of the importation or exportation;

(d) the authorisation number of authority issued in terms of section 34 or section 35 of the Act;

(e) in the case of importation, the name of the port of import, facility responsible for transportation from the port of import, and the route from the port of import to the end user's site;

(f) in the case of exportation, the facility responsible for transportation to the port of export, and the route from the exporter's site to the port of export;

(g) details of the end user of the imported or exported nuclear material and nuclear-related equipment and material;

(h) a description of the intended use of the nuclear material and nuclear-related equipment and material; and

(i) any additional information required by the Minister of Mineral Resources and Energy regarding the nuclear material and nuclear-related equipment and material to be imported or exported, as the case may be.
Notification on any loss of nuclear material

8. Any loss of nuclear material contemplated in section 33(3)(h) of the Act regardless of the quantity, concentration or density, must without delay be reported in writing to the Minister.

Schedules of planned activities

9. (1) A schedule of planned activities to be provided to the Minister in terms of section 33(3)(i) of the Act by any person in possession of, using, handling or processing nuclear material, must be submitted in a written report and must indicate—

(a) the date of commencement and duration of the planned activity;

(b) a general description of and information specifying the location of the nuclear fuel cycle related to planned research and development activities;

(c) a general description of the planned activities and the identity of the person or entity carrying out such activities; and

(d) any additional information relevant to the planned activities.

(2) The written report contemplated in sub-regulation (1) must be submitted to the Minister in accordance with regulation 12 within three months of the commencement of these Regulations and thereafter annually on or before 15 of February of each year.

(3) The Minister must immediately be informed in writing of any amendment to the report submitted in terms of sub-regulation (2).
Application for authorisation for acquisition, possession of, import and certain activities relating to nuclear material

10. (1) A person applying for an authorisation in terms of section 34(2) of the Act must complete the relevant form DMRE23 (Application for an authorisation to perform restricted activities within South Africa, relating to restricted material, source material, special fissionable material, nuclear related material and equipment, or technology) or DMRE27 (Application for an authorisation to import and transport restricted material, source material, special fissionable material, nuclear related material and equipment, or technology) contained in Annexure 1, and must lodge the application with the Minister as contemplated in regulation 12.

(2) Once the authorisation is issued, the responsible person or organisation shall be liable to the conditions of the authorisation and the requirements in accordance with this Regulation.

Application for authorisation for exportation of nuclear material

11. (1) A person applying for an authorisation in terms of section 35(2) of the Act must complete the form DMRE 25 (Application for an authorisation to transport and export restricted material, source material, special fissionable material, nuclear related equipment and material, or technology) contained in Annexure 2 and must lodge the application with the Minister as contemplated in regulation 12.

(2) Once the authorisation is issued, the responsible person or organisation shall be liable to the conditions of the authorisation and the requirements in accordance with this Regulation.
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General

12. Any application, notice, schedule or report that must be submitted to the Minister or Department in terms of these Regulations, must be submitted to the Director General for the attention of the Deputy Director General: Nuclear Energy Regulation and Management—

(a) by registered post to the following postal address:
Department of Mineral Resources and Energy
Private Bag X59
Arcadia, 0007; or

(b) by hand delivery to the following physical address:
Department of Mineral Resources and Energy
71 Trevenna Campus
Corner Meintjies and Francis Baard Streets
Pretoria, 0001.

Offences and penalties

13. Any person who fails to comply with Regulations 2, 3, 4, 5, 6, 7, 8 or 9 or knowingly provides false information in respect of any matter concerning which he or she is required to give information in terms of these Regulations, is guilty of an offence and liable on conviction to a fine or imprisonment not exceeding 12 months.
14

Exemptions

14. The Minister may exempt any individual, organisation or institution from the requirements of these Regulations, on good cause shown.

Short title and commencement

15. These Regulations are called the Nuclear Non-Proliferation Regulations, 2023, and come into operation on the date of publication in the Gazette.
ANNEXURE 1

Application forms in terms of section 34 of the Act

Application form DMRE23 (Application for an authorisation to perform restricted activities within South Africa, relating to restricted material, source material, special fissionable material, nuclear related material and equipment, or technology); or

Application form DMRE27 (Application for an authorisation to import and transport restricted material, source material, special fissionable material, nuclear related material and equipment, or technology).
APPLICATION FOR AN AUTHORISATION TO PERFORM RESTRICTED ACTIVITIES WITHIN SOUTH AFRICA, RELATING TO RESTRICTED MATERIAL; SOURCE MATERIAL; SPECIAL NUCLEAR MATERIAL; NUCLEAR-RELATED EQUIPMENT AND MATERIAL; OR TECHNOLOGY

NOTE:
1. Please read the attached Annexures before completing this form.

☐ NEW AUTHORISATION  ☐ AMENDMENT/ REVISION

If amendment, provide previous authorisation number

Please indicate the activities you wish to perform with the restricted material/source material/special nuclear material/nuclear related material and equipment; or technology:

| ☐ Acquire | ☐ Possess | ☐ Use |
| ☐ Process | ☐ Manufacture | ☐ Dispose of* |
| ☐ Transport | ☐ Store | ☐ Reprocess |
| ☐ Produce nuclear energy | ☐ Enrich | ☐ Other (Please specify) |

* “Disposed of” used in the context of safeguards means sell, exchange, donate, distribute, lend or in any other manner transfer and “disposal of” has a corresponding meaning.

Note: Except with the written authorisation of the Minister, no person, institution, organisation or body (e.g., end-users, transporting companies, clients, suppliers, contractors, sub-contractors, etc.) may perform any of the above activities on behalf of, or in collaboration with your company.

1. APPLICANT DETAILS

Name of Company

Tel No

Email
### DMRE 23

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### 2. END USER DETAILS (Additional end users may be listed in the separate sheet provided as Annexure A)

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<td>Material/equipment /technology intended use</td>
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Nuclear items intended for:

☒ Local consumption ☒ Export/re-export

If the material will be exported/re-exported, was an authorisation(s) for export issued? Yes ☐ No ☐

(If yes, please attach the copy. If no, please submit the export application (DMRE 25 Form).

Note: Applicants are also required to apply for separate nuclear authorisation to import (DMRE 27 application form) the equipment/material/technology.

Is the material/equipment/technology intended or likely to be used in the development or production of nuclear, biological, or chemical weapons or in systems capable of delivering such weapons? YES ☐ NO ☐

If yes, what is the possible usage of the material/equipment/technology for non-peaceful purpose?

3. DESCRIPTION OF MATERIAL, EQUIPMENT OR TECHNOLOGY

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<tr>
<th>Item No.</th>
<th>Description (including dimensions, form and isotopic composition where applicable)</th>
<th>Mass of each item (g/kg/tonnes) and Quantity</th>
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If the application is an amendment, please specify the reasons for amendment and indicate changes requested (compare original with requested amendment):
4. DETAILS OF THE ORIGIN OF THE MATERIAL, EQUIPMENT OR TECHNOLOGY
(Additional material origin companies may be provided in the provided as
Annexure A)

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<th>Name of Company</th>
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<td>Nature of Business</td>
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<td>Service provided on material/equipment/technology (if applicable)</td>
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5. DETAILS OF CONTACT PERSON

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<th>Full name(s)</th>
<th>Surname</th>
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<td>Tel No</td>
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Is the contact person new? Yes ☐ No ☐.
If yes, is the previous point of contact being replaced Yes ☐ No ☐.
6. AFFIDAVIT IN TERMS OF NUCLEAR ENERGY ACT

In terms of Section 34 of the Nuclear Energy Act, 1999 (Act 46 of 1999)

I, (Full names of the Head of Institution) hereby apply for authorisation to perform restricted activities within South Africa related to restricted material; nuclear material; nuclear related material and equipment; or technology and declare that all the information furnished is correct.

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General Notes:

Please return completed forms to: Department of Mineral Resources and Energy
71 Trevenna Campus
Cnr Meintjies and Francis Baard Streets,
Pretoria
0001

If you require any assistance with this application, please contact
Tel: +27 12 444 3095/ 3076/3811 or Email: nuclearauthorisations@dmre.gov.za
### DETAILS OF ORIGIN

<table>
<thead>
<tr>
<th>Country</th>
<th>Company Name</th>
<th>Physical Address</th>
<th>Postal Address</th>
<th>Telephone No:</th>
<th>Material/Equipment Provided</th>
<th>Intended Use or Service</th>
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**Please attach more sheets if necessary**

### END USER DETAILS

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<th>Physical Address</th>
<th>Postal Address</th>
<th>Telephone No:</th>
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**Please attach more sheets if necessary**
ANNEXURE B: GUIDANCE FOR COMPLETING THE APPLICATION FORM

**Part 1: Applicant Details:** Company applying for an authorisation to carry out activities as stipulated under Section 34 of the Nuclear Energy Act (Act 46 of 1999).

**Part 2: End-User Details:** The Applicant may not always be the End User. Where the nuclear material possessed or to be acquired by the company is to be further distributed or transported, in the same form, then that company is not an end-user. End-users use the goods or process the goods in some way, and in some instances, subsequently convey them to other recipients for the ultimate use. If the material/equipment is processed, used, modified or incorporated into product or system by the company possessing it, before further transferring it for use by clients or other companies, the material possessing company and the clients are end-users. Please provide a clear description of what the end-user(s) use the material for (intended use).

**Part 3: Material Description:** provide a detailed description of the shipment, including a description of the material/equipment/technology, the mass, quantity and scientific description. The mass of the nuclear items must be in either grams, kilograms or tonnes.

**Part 4: Details of the origin of the material:** provide the details of the company providing the material.

**Part 5: Details of the Contact Person:** The person that the Department should contact for any questions, queries or additional information required with respect to the application.

**Part 6: Affidavit in terms of the Nuclear Energy Act:** The application should be signed by the Head of the Institution

**DMRE 23 Annexure A:** If there are more material origin entities, end-users, than allocated blocks, separate sheets should be used.
ANNEXURE C: GENERAL INFORMATION

1. The completion of the application forms is required in terms of Sections 34 and 35 of the Nuclear Energy Act (Act 46 of 1999).

2. Note that the application will be acknowledged within seven (7) days of receipt.

3. It should be noted that the processing of the application takes six (6) to eight (8) weeks.

4. Note that authorisation may be granted subject to any conditions (if any) that the Minister of Mineral Resources and Energy may determine.

5. It is essential that all the requested information be furnished to avoid delay in the processing of the application.

6. Note that the application form should be accompanied by a covering letter both signed by the Head of the Institution.

7. Note that the form should be completed electronically by using small letters, and capital letters should only be used were applicable.

8. If applying for the first time, a company profile (signed by Head of Institution) should be submitted with the application form. There is no need to resubmit the same company profile with future applications, not unless the company profile has been updated. The reasons for changes in the company profile should be summarized on the cover letter.

9. Authorisations for national activities (e.g., acquire, possess, use, dispose of, process, manufacture, produce, transport, etc.) does not have expiry date, however such authorisations must be revised for any amendments (e.g., increase in mass/quantities, company name change, addition or removal of nuclear activities, or any other change on the authorisation).

10. Once the authorisation has been approved, notifications, reports, confirmations or any other information required in terms of the conditions of the authorisations must be forwarded to nonproliferation@dmre.gov.za.

11. The original copy of the authorisation and the Annexure to the authorisation must be returned to the Department within a month; in case the company undergoes liquidation, for which the
declaration letter must be attached; in an event the company concludes activities pertaining to the
authorisation, or upon approval of a revision to the authorisation.
**APPLICATION TO IMPORT AND TRANSPORT RESTRICTED MATERIAL, SOURCE MATERIAL; SPECIAL NUCLEAR MATERIAL; NUCLEAR-RELATED EQUIPMENT AND MATERIAL; OR TECHNOLOGY**

**NOTE**
1. Please read the attached Annexures before completing this form

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Provide current authorisation number if not new:

**1. IMPORTER OR CONSIGNEE (SAME AS APPLICANT)**

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<td>Country</td>
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<tr>
<td>Registration No:</td>
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<tr>
<td>Website</td>
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<tr>
<td>Affiliated Companies</td>
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<tr>
<td>Nature of Business</td>
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</tbody>
</table>
DMRE 27

<table>
<thead>
<tr>
<th>Material/equipment /technology intended use</th>
</tr>
</thead>
</table>

Please attach Company profile if your company is applying for the first time, or if the last version of the company profile shared with the Department has been updated.

The material will be:

- Transported directly to the consignee from the port of entry
- Temporarily stored or repackaged at a different location, then transported to consignee
- Transported directly to end-user from the port of entry
- Temporarily stored or repackaged at different location, then transported to consignee/end-user

Logistics/Transporting Company
Temporary storage facility (if applicable)

Note: Applicants are required to apply for a separate nuclear authorisation to carry out any of the following activities: possession, acquisition, usage, transport, manufacture, process, enrich, reprocess, dispose of, store, export the nuclear items, or produce nuclear energy, as required by sections 34 and 35 of the Nuclear Energy Act (Act 46 of 1999).

2. EXPORTER DETAILS (CONSIGNOR) (Additional exporters/consignors may be provided in a separate sheet provided as Annexure A)

<table>
<thead>
<tr>
<th>Name of Company</th>
<th>Tel No</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Physical Address</td>
<td>Code</td>
<td></td>
</tr>
<tr>
<td>Postal Address</td>
<td>Code</td>
<td></td>
</tr>
<tr>
<td>Country</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Website</td>
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<td></td>
</tr>
</tbody>
</table>
### 3. END USER DETAILS

*Additional end-users may be provided in a separate sheet provided as Annexure A*

<table>
<thead>
<tr>
<th>Name of Company</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Tel No</td>
<td></td>
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<tr>
<td>Email</td>
<td></td>
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<tr>
<td>Physical Address</td>
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<td>Code</td>
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<td>Postal Address</td>
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<td>Code</td>
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<tr>
<td>Country</td>
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<td>Website</td>
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<tr>
<td>End-use physical address (If different from above)</td>
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<tr>
<td>Nature of Business</td>
<td></td>
</tr>
<tr>
<td>Material/equipment /technology intended use</td>
<td></td>
</tr>
</tbody>
</table>
DMRE 27

Please indicate the activities you wish to perform with the restricted material/source material/special nuclear material/nuclear related material, equipment or technology after the import:

- ☐ Acquire
- ☐ Possess
- ☐ Use
- ☐ Process
- ☐ Manufacture
- ☐ Dispose of*
- ☐ Transport
- ☐ Store
- ☐ Reprocess
- ☐ Produce nuclear energy
- ☐ Enrich
- ☐ Export and Transport
- ☐ Other (Please specify)

* "Disposed of" used in the context of safeguards means sell, exchange, donate, distribute, lend or in any other manner transfer and “disposal of” has a corresponding meaning.

Was an authorisation(s) for activities relating to the above selected option(s) issued? Yes ☐ No ☐

(If yes, please attach the copy. If no, please submit an application form.)

Note: Except with the written authorisation of the Minister, no person, institution, organisation or body (e.g., end-users, transporting companies, clients, suppliers, contractors, sub-contractors, etc.) may perform any of the above activities on behalf of, or in collaboration with your company.

If the material, equipment or technology will be exported/re-exported, please specify destination countries: .

4. DESCRIPTION OF THE MATERIAL, EQUIPMENT OR TECHNOLOGY TO BE IMPORTED

<table>
<thead>
<tr>
<th>Item no.</th>
<th>Description (including dimensions, form and isotopic composition where applicable)</th>
<th>Mass of each item (g/kg/tonnes) and Quantity</th>
<th>Harmonization System Code</th>
</tr>
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</tbody>
</table>
If the application is an amendment, please specify the reasons for amendment and indicate changes requested (compare original with requested amendment):


5. **SHIPMENT DETAILS**

☐ Individual/single transaction  ☐ Multiple transactions

Estimated consignment arrival period is from [Click or tap to enter a date.] to [Click or tap to enter a date.]

Therefore, the authorisation is requested to be valid from [Click or tap to enter a date.] to [Click or tap to enter a date.]

*Note: The validity of the authorisation must fall within one calendar year (i.e., 01 January to 31 December 20xx). It is also important to note that turnaround time for the authorisations is ~8 weeks.*

Port (s) of entry:

<table>
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<tr>
<th>Airports</th>
<th>Seaports</th>
<th>Land borders</th>
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</table>

Do you believe or suspect the nuclear items, technology or any services to be imported or supplied may be used in a weapons of mass destruction program?

☐ Yes  ☐ No

If yes, please provide more information:


6. **DETAILS OF CONTACT PERSON**

Full name(s)  
Surname  
Tel No  Cell No.
Is the contact person new? Yes ☐  No ☐.
If yes, is the previous point of contact being replaced Yes ☐  No ☐.
7. AFFIDAVIT IN TERMS OF NUCLEAR ENERGY ACT

In terms of Section 34 of the Nuclear Energy Act, 1999 (Act 46 of 1999) I, (Full names of the Head of Institution) hereby apply for an import authorisation of restricted material; nuclear material; nuclear related material and equipment; or technology and declare that all the information furnished is correct.

<table>
<thead>
<tr>
<th>Signature</th>
<th>Rank</th>
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</table>

General Notes:
Please return completed forms to: Department of Mineral Resources and Energy
71 Trevenna Campus
Cnr Meintjies and Francis Baard Streets,
Pretoria
0001

If you require any assistance with this application, please contact

Tel: +27 12 444 3095/3076/3811 or Email: nuclearauthorisations@dmre.gov.za
DMRE 27 ANNEXURE A: IMPORT AND TRANSPORT APPLICATION

EXPORTER DETAILS (*Please attach more sheets if necessary*)

<table>
<thead>
<tr>
<th>Country</th>
<th>Company Name</th>
<th>Physical Address</th>
<th>Postal Address</th>
<th>Telephone No:</th>
<th>Material/Equipment</th>
<th>Intended Use or Service Provided</th>
<th>Nature of Business</th>
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END USER DETAILS (*Please attach more sheets if necessary*)

<table>
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<tr>
<th>Country</th>
<th>Company Name</th>
<th>Physical Address</th>
<th>Postal Address</th>
<th>Telephone No:</th>
<th>Material/Equipment</th>
<th>Intended Use or Service Provided</th>
<th>Nature of Business</th>
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</table>

*DMRE 27 ANNEXURE A: APPLICATION TO IMPORT AND TRANSPORT RESTRICTED MATERIAL, SOURCE MATERIAL; SPECIAL NUCLEAR MATERIAL; NUCLEAR-RELATED EQUIPMENT AND MATERIAL; OR TECHNOLOGY*
ANNEXURE B: GUIDANCE FOR COMPLETING THE APPLICATION FORM

Part 1: Importer or Consignee: The actual intended recipient of a shipment, other than the agent it is originally consigned for collection purposes.

Part 2: Exporter Details (Consignor): This is the supplier institution(s) in a foreign country sending the nuclear material for import into South Africa.

Part 3: End-User Details: The end-user is the entity that processes, use, modify or incorporate the item(s) into product or system. The importer may not always be the end user, where the nuclear material imported is to be forwarded by the Applicant, in the same form, then the applicant is only the consignee, not end-user. If the material/equipment is processed, used, modified or incorporated into product or system by the consignee before further transferring it for use by clients, the consignee and the clients are end-users. Please provide a clear description of what the end-user(s) use the material for (intended use).

Part 4: Material Description: provide a detailed description of the shipment, including a description of the material/equipment, the mass, quantity and scientific description. The mass of the nuclear items must be in either grams, kilograms or tonnes. Harmonization System (HS) Code is an internationally standardized code used by Customs to classify a product.

Part 5: Shipment Details: provide details regarding the shipment (indicate whether individual or multiple transactions, provide estimated dates of shipment, indicate the required validity period for the authorisation, port of entry, etc.)

Part 6: Details of the Contact Person: The person that the Department should contact for any questions, queries or additional information required with respect to the application

Part 7: Affidavit in terms of the Nuclear Energy Act: The application should be signed by the Head of the Institution

DMRE 27 Annexure A: If there are more exporters/consignors or end-users, than allocated blocks, separate official sheet should be used.
ANNEXURE C: GENERAL INFORMATION

1. The completion of the application forms is required in terms of Sections 34 and 35 of the Nuclear Energy Act (Act 46 of 1999).

2. The application must be completed in full. It is essential that all the requested information be furnished to avoid delay in the processing of the application.

3. Note that the form should be completed electronically using sentence case. Capital letters must only be used where applicable.

4. Note that the application form should be accompanied by a covering letter both signed by the Head of the Institution.

5. If applying for the first time, a company profile (signed by Head of Institution) should be submitted with the application form. There is no need to resubmit the same company profile with future applications, not unless the company profile has been updated. The reasons for changes in the company profile should be summarized on the cover letter.

6. Note that the application will be acknowledged within seven (7) days of receipt. A follow up should be made with the Department if no acknowledgement letter is received within the stipulated period.

7. It should be noted that the processing of the application generally takes six (6) to eight (8) weeks.

8. Note that authorisation may be granted subject to any conditions (if any) that the Minister of Mineral Resources and Energy may determine.

9. All authorisations for import and export are valid for not more than and not beyond one calendar year (i.e., 01 January to 31 December 20xx).

10. Valid export/import authorisations may also be amended/revised before the expiry date if there are any changes related to the authorised activities or any information as provided through the submitted application form. The validity of an authorisation may also be extended in the same calendar year; this is also categorized as amendment/revision.
11. The **renewals** (extension into the subsequent calendar year) for the subsequent calendar year are open anytime from **1 June** of the year before.

12. Queries or any follow ups related to nuclear authorisations should be addressed to [nuclearauthorisations@dmre.gov.za](mailto:nuclearauthorisations@dmre.gov.za).

13. **Once the authorisation has been approved**, notifications, reports, confirmations or any other information required in terms of the conditions of the authorisations must be prepared in a prescribed format and forwarded to [nonproliferation@dmre.gov.za](mailto:nonproliferation@dmre.gov.za).

14. The original copy of the issued authorisation must be returned to the Department within a month, in case the company undergoes liquidation, for which the declaration letter must be attached; in an event the company concludes activities pertaining to the authorisation, upon approval of the revision to the authorisation, or after expiry date.
ANNEXURE 2

Application forms in terms of section 35 of the Act

Application form DMRE25 (Application for an authorisation to transport and export restricted material, source material, special fissionable material, nuclear related equipment and material, or technology).
APPLICATION TO EXPORT AND TRANSPORT RESTRICTED MATERIAL; SOURCE MATERIAL; SPECIAL NUCLEAR MATERIAL; NUCLEAR-RELATED EQUIPMENT AND MATERIAL; OR TECHNOLOGY

NOTE
1. Please read the attached Annexures before completing this form

☐ NEW AUTHORISATION ☐ AMENDMENT/REVISION ☐ RENEWAL

Provide current authorisation number if not new:

1. EXPORTER OR CONSIGNOR (SAME AS APPLICANT)

<table>
<thead>
<tr>
<th>Name of Company</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tel No</td>
<td></td>
</tr>
<tr>
<td>Physical Address</td>
<td>Code</td>
</tr>
<tr>
<td>Postal Address</td>
<td>Code</td>
</tr>
<tr>
<td>Country</td>
<td></td>
</tr>
<tr>
<td>Registration No:</td>
<td></td>
</tr>
<tr>
<td>Website</td>
<td></td>
</tr>
<tr>
<td>Affiliated Companies</td>
<td></td>
</tr>
</tbody>
</table>
Nature of Business

Service provided on material/equipment/technology (if applicable)

Please attach company profile if your company is applying for the first time, or the last version of the company profile shared with the Department has been updated.

The material will be:

☐ Transported directly to the port of exit from the consignor/applicant

☐ Transported to temporary storage or repackaging location, other than that of consignor, then transported to the port of exit

☐ Transported to the port from another entity

Logistics/Transporting Company

Temporary storage facility (if applicable)

Note: Applicants are required to apply for a separate nuclear authorisation to carry out any of the following activities: possession, acquisition, usage, transport, manufacture, process, enrich, reprocess, dispose of, and store the nuclear items, or producing nuclear energy, as required by section 34 of the Nuclear Energy Act (Act 46 of 1999).

2. IMPORTER DETAILS (CONSIGNEE) (Additional importers/consignees may be provided in a separate sheet provided as Annexure A)

<table>
<thead>
<tr>
<th>Name of Company</th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Tel No</td>
<td>Email</td>
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<tr>
<td>Physical Address</td>
<td>Code</td>
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<tr>
<td>Postal Address</td>
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</tbody>
</table>
### DMRE 25

<table>
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<tr>
<th>Code</th>
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<tr>
<td>Country</td>
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<tr>
<td>Website</td>
</tr>
<tr>
<td>Nature of Business</td>
</tr>
<tr>
<td>Material/equipment /technology intended use</td>
</tr>
</tbody>
</table>

### 3. END USER DETAILS *(Additional end-users may be provided in a separate sheet provided as Annexure A)*

| Name of Company |  
| Tel No | Email |  
| Physical Address |  
| Code |  
| Postal Address |  
| Code |  
| Country |  
| Website |  
| Nature of Business |  
| End-use physical address (If different from above) |  

This gazette is also available free online at [www.gpwonline.co.za](http://www.gpwonline.co.za)
Please indicate the activities you plan to perform with the restricted material/source material/special nuclear material/nuclear related material or equipment or technology before or after the export:

<table>
<thead>
<tr>
<th>Activity</th>
<th>Acquire</th>
<th>Possess</th>
<th>Use</th>
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</thead>
<tbody>
<tr>
<td>Process</td>
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<tr>
<td>Transport</td>
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<tr>
<td>Produce nuclear energy</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Other (Please specify)</td>
<td></td>
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</tr>
</tbody>
</table>

* "Disposed of" used in the context of safeguards means sell, exchange, donate, distribute, lend or in any other manner transfer and "disposal of" has a corresponding meaning.

Was an authorisation(s) for activities relating to the above selected option(s) issued? Yes ☐ No ☒

(If yes, please attach the copy. If no, please submit an application.)

Note: Except with the written authorisation of the Minister, no person, institution, organisation or body (e.g., end-users, transporting companies, clients, suppliers, contractors, sub-contractors, etc.) may perform any of the above activities on behalf of, or in collaboration with your company.
4. DESCRIPTION OF MATERIAL, EQUIPMENT OR TECHNOLOGY TO BE EXPORTED

<table>
<thead>
<tr>
<th>Item no.</th>
<th>Description (including dimensions, form and isotopic composition where applicable)</th>
<th>Mass of each item (g/kg/tonnes) and Quantity</th>
<th>Harmonization System (HS) Code</th>
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</tbody>
</table>

If the application is an amendment, please specify the reasons for amendment and indicate changes requested (compare original with requested amendment):


5. SHIPMENT DETAILS

☐ Individual/single transaction  ☐ Multiple transactions

Estimated consignment departure period is from: Click or tap to enter a date. to Click or tap to enter a date.

The authorisation is requested to be valid from Click or tap to enter a date. to Click or tap to enter a date.

*Note: The validity of the authorisation must fall within one calendar year (i.e., 01 January to 31 December 20xx). It is also important to note that turnaround time for the authorisations is ~8 weeks.
Do you believe or suspect the nuclear items, technology or any services to be exported or supplied may be used in a weapons of mass destruction program?

| ☐ Yes | ☐ No |

If yes, please provide more information:
6. DETAILS OF CONTACT PERSON

<table>
<thead>
<tr>
<th>Full name(s)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Surname</td>
<td></td>
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<tr>
<td>Tel No</td>
<td>Cell No</td>
</tr>
<tr>
<td>Email</td>
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</table>

Is the contact person new? **Yes** ☐  **No** ☐.

If yes, is the previous point of contact being replaced **Yes** ☐  **No** ☐.
7. AFFIDAVIT IN TERMS OF NUCLEAR ENERGY ACT

In terms of Section 35 of the Nuclear Energy Act, 1999 (Act 46 of 1999)

I, (Full names of the Head of Institution) hereby apply for an export authorisation of restricted material; nuclear material; nuclear related material and equipment; or technology and declare that all the information furnished is correct.

<table>
<thead>
<tr>
<th>Signature</th>
<th>Rank</th>
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<th>d</th>
<th>m</th>
<th>m</th>
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<th>y</th>
<th>Date</th>
</tr>
</thead>
</table>

General Notes:
Please return completed forms to: Department of Mineral Resources and Energy
71 Trevenna Campus
Cnr Meintjies and Francis Baard Streets,
Pretoria
0001

If you require any assistance with this application, please contact
Tel: +27 12 444 3095/3076/3811 or Email: nuclearauthorisations@dmre.gov.za
DMRE 25 ANNEXURE A: EXPORT AND TRANSPORT APPLICATION

IMPORTER DETAILS (Please attach more sheets if necessary)

<table>
<thead>
<tr>
<th>Country</th>
<th>Company Name</th>
<th>Physical Address</th>
<th>Postal Address</th>
<th>Telephone No:</th>
<th>Material/Equipment</th>
<th>Intended Use or Service Provided</th>
<th>Nature of Business</th>
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END USER DETAILS (Please attach more sheets if necessary)

<table>
<thead>
<tr>
<th>Country</th>
<th>Company Name</th>
<th>Physical Address</th>
<th>Postal Address</th>
<th>Telephone No:</th>
<th>Material/Equipment</th>
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ANNEXURE B: GUIDANCE FOR COMPLETING THE APPLICATION FORM

Part 1: Exporter or Consignor (Same as Applicant): A South African company supplying material or equipment or technology to a company in a foreign country.

Part 2: Importer Details (Consignee): the actual intended recipient of a shipment, other than the agent that the material/equipment/technology is originally consigned to, for collection purposes.

Part 3: End-User Details: The end-user is the entity that processes, use, modify or incorporate the item(s) into product or system. The importer may not always be the end user, where the nuclear material exported is to be forwarded by the Applicant, in the same form, then the applicant is only the consignee, not end-user.

Part 4: Material Description: provide a detailed description of the shipment, including a description of the material/equipment/technology, the mass, quantity and scientific description. The mass of the nuclear items must be in either grams, kilograms or tonnes. Harmonization System (HS) Code is an internationally standardized code used by Customs to classify a product.

Part 5: Shipment Details: provide details regarding the shipment (indicate whether individual or multiple transactions, provide estimated dates of shipment, indicate the required validity period for the authorisation, port of entry, etc.)

Part 6: Details of the Contact Person: The person that the Department should contact for any questions, queries or additional information required with respect to the application.

Part 7: Affidavit in terms of the Nuclear Energy Act: The application should be signed by the Head of the Institution.

DMRE 25 Annexure A: If there are more importers or end-users, than allocated blocks, separate sheets should be used.
ANNEXURE C: GENERAL INFORMATION

1. The completion of the application forms is required in terms of Sections 34 and 35 of the Nuclear Energy Act (Act 46 of 1999).

2. The application must be completed in full. It is essential that all the requested information be furnished to avoid delay in the processing of the application.

3. Note that the form should be completed electronically using sentence case. Capital letters must only be used were applicable.

4. Note that the application form should be accompanied by a covering letter both signed by the Head of the Institution.

5. If applying for the first time, a company profile (signed by Head of Institution) should be submitted with the application form.

6. Note that the application will be acknowledged within seven (7) days of receipt. A follow up should be made with the Department if no acknowledgement letter is received within the stipulated period. It should be noted that the processing of the application generally takes six (6) to eight (8) weeks.

7. Note that authorisation may be granted subject to any conditions (if any) that the Minister of Mineral Resources and Energy may determine.

8. All authorisations for import and export are valid for not more than and not beyond one a calendar year (i.e., 01 January to 31 December 20xx).

9. Valid export/import authorisations may also be amended/revised before the expiry date if there are any changes related to the authorised activities or any information as provided through the submitted application form. The validity of an authorisation may also be extended in the same calendar year; this is also categorized as amendment/revision.

10. The renewals (extension into the subsequent calendar year) for the subsequent calendar year are open anytime from 1 June of the year before.

11. Queries or any follow ups related to nuclear authorisations should be addressed to nuclearauthorisations@dmre.gov.za.

12. Once the authorisation has been approved, notifications, reports, confirmations or any other information required in terms of the conditions of the authorisations must be forwarded to nonproliferation@dmre.gov.za.
13. The original copy of the issued authorisation must be returned to the Department within a month, in case the company undergoes liquidation, for which the declaration letter must be attached; in an event the company concludes activities pertaining to the authorisation, upon approval of the revision to the authorisation, or after expiry date.
ISAZISO SIKAHULUMENI

UMNYANGO WEZEZIMBIWA NAMANDLA

UMTHETHO WOMFUTHOMANDLA WENUZI, WE-1999 (UMTHETHO 46 WE-1999)

IMIGOMO YOKUNGASATSHALALISWA YENUZI

UNGqongqoshe Wezezimbiwa Namandla, ngaphansi kwesigaba sama-54(1), ufunde nesigaba sama-33(3)(a), (b), (c), (d), (e), (f), (h), kanye no-(i), nesama-34(2) kanye nesama-35(2) soMthetho Wamandla Enuzi, we-1999 (uMthetho 46 we-1999), usenze iMithethonqubo kwisheduli.

________________________
UMNU. SAMSON GWEDE MANTASHE, MP
UNGQONGQOSHE WEZEZIMBIWA NAMANDLA
USUKU:
ISHEDULI

Izincazelo

1. Kule Mithethonqubo noma yiliphi igama noma isisho esinikezwe incazelo eMthethweni, sinaleyo ncazelo esinikwe yona, ngaphandle uma kushintsha isimo lapho igama noma isisho sisetshenziswa khona.—

"ingqalasizinda ebalulekile" kushiwo umshini osetshenziselwa ucwaningo futhi uqukethe ukumiswa kwezinto zenuzi, ngendlela yokulawula efanele, engagcina ukuguquka kwamakhemikhali okwehlukanisekayo kwisiphehlo socwango noma isiphehlo samandla;

"uhlaziyo lokwenuzi" kusho ukutholwa kwempahla yenuzi futhi, uma kushingekile, ukwakheka kwe-isotopic kwezakhi zamakhemikhali ezikhona kwisampula equkethe impahla yenuzi;

"ingqalasizinda" kushiwo isiphehlo, ingqalasizinda ebalulekile, imboni yokuguquqa, imboni yokwakha, imboni egaya kabusha, imboni yokuhlukanisa okwama-isotopic, ukufakwa kwesitoreji eseceleni nomalwazi yenuzi futhi, uma kushingekile, ukwakheka kwe-isotopic kwezakhi zamakhemikhali ezikhona kwisampula equkethe impahla yenuzi;

"isu elisebenziseka kalula" ukuhlola okungacekeleki phansi" kushiwo ukukalwa kwento equkethwe yinuzi nomalwazi yenuzi futhi, uma kushingekile, ukwakheka kwe-isotopic kwezakhi zamakhemikhali ezikhona kwisampula equkethe impahla yenuzi;

"isehlaka senuzi" kushiwo ukweba, ukususwa okungagunyaziwe,
ukuphambukisa, ukulahlekelwa, inzuzo ngokungenhloso noma ukusetshenziswa budedengu kwempahla yenuzi kanye nempahla ehlobene nenuzi kanye nezinto ezikwazi ukuphambukisa ekusetshenzisweni ngokuthula kuye ekuthuthukiseni izikhali zenuzi, ezinye iziqhumane noma ngezinhloso zokwandisa;

"imisebenzi yocwaningo nentuthuko ehlobene nomjikelezo kaphethiloli wenuzi" kushiwo leyo misebenzi ehlobene ngokuqondile nanoma iyiphi inqubo noma ingxenyen yokuthuthukisa uhlelo lwanoma yikuphi kwalokhu okulandelayo: Ukuguquulwa kwempahla yenuzi, ukunothiswa kwempahla yenuzi, ukwakhiwa kukaphethiloli wenuzi, iziphehlimandla, izinsiza ezibalulekile, ukwenziwa kabusha kwaphethiloli wenuzi, ukucubungula (okungabandakanyi ukupakishwa kabusha noma isimo esingabandakanyi ukuhlukaniswa kwezakhi, ukuze zigcinwe noma zilahlwe) zadoti osezingeni eliphakathi noma elastile eloqhethe i-plutonium, i-uranium ecebe kakhulu noma i-uranium-233, kodwa akubandakanyi imisebenzi ehlobene nethiyori noma ucwaningo lwesayensi oluyisisekelo noma ukucwaninga nokuthuthukiswa kwezicelo ze-radioisotope zezimboni, izicelo zezokwelapha, ze-hydrological nezolimo, imiphumela yezempilo nemvelo kanye nokugcinwa okuthuthukisiwe;

"umsebenzi ohleliwe" kushiwo noma yimuphi umsebenzi ohlotshaniswa nokusetshenziswa kwempahla yenuzi kubandakanya imisebenzi yocwaningo nentuthuko ehlobene nomjikelezo kaphethiloli wenuzi, ukuklama, ukuthenga, ukwakha, ukugunyazwa, ukusebenza, ukuqeda amandla, ukuhlakazwa, ukugcinwa, ukuchithwa, nanoma yimuphi omunye umsebenzi ohlobene nempahla yenuzi; kodwa ungafaki imisebenzi ehlobene nethiyori noma ucwaningo lwesayensi oluyisisekelo noma ucwaningo nokuthuthukiswa kwezicelo ze-radioisotope zezimboni, izicelo
zezokwelapha, ze-hydrological nezolimo, imiphumela yezempilo nemvelo kanye nokugcinwa okuthuthukisiwe;

"isiphehlo samandla" sichaza isiphehlimandla okuhloswe ngaso ukukhiqiza amandla kagesi, amandla okuqhuba, noma amandla okufudumeza isifunda, ukukhipha usawoti emanzini noma ngezinjongo zezimboni;

"isiphehlo" ichaza noma isiphi isisetshenziswa isiphehlo samandla okuhloswe ngaso ukukhiqiza amandla kagesi, amandla okuqhuba, noma amandla okufudumeza isifunda, ukukhipha usawoti emanzini noma ngezinjongo zezimboni;

"isiphehlo socwaningo" sichaza isiphehlo esisetshenziswa njengethuluzi locwaning, locwaning oluyisisekelo noma olusetshenziswayo; okokuqeqeshwa; noma ukukhiqizwa kwe-radioisotope;

"usizo lwezobuchwepheshe" kushiwo noma yiluphi uhlobo lwemiyalelo, amakhono, ukuqeqeshwa, ulwazi lokusebenza, izinsiza zokubonisana futhi lungabandakanya ukudluliselwa kolwazi lwezobuchwepheshe;

"imininingo yezobuchwepheshe" ichaza noma yiluphi uhlobo lwepulani, uhlelo, idayagramu, imodell, ifomula, idizayini yobunjiniyela kanye neminingwane, imanuwali kanye nomyalelo obhaliwe noma oqoshwe kwezinye izinto noma amathuluzi afana nediski, itheyiphu, nezingcinalwazi zokufunda kuphela;

"ubuchwepheshe" kushiwo ulwazi oluthile oludingekayo ekuthuthukiswa, ekukhiqizweni, noma ekusetshenzisweni kwempahla yenuzi, amathuluzi ahlobene nenuzi kanye nemaphla futhi kungase kuthathe uhlobo lwemininingo yezobuchwepheshe noma usizo lobuchwepheshe, kodwa ukulawulwa kokudluliswa kobuchwepheshe akubenzi olwazini olusemphakathini noma ocwaningweni
lwesayensi oluyisisekelo;

"uMthetho" kusho uMthetho Wamandla Enuzi, we-1999 (uMthetho 46 we-1999).

Ukugcinwa kwamarekhodi

2. (1) Amarekhodi okumele agcinwe yinoma yimuphi umuntu ophethe, osebenzisa, ophatha noma olungisa impahla yenuzi ngokwesigaba sama-33(3)(a) soMthetho—

(a) uhlulwempahla yenuzi olubuyekaziwe olubonisa inani langempela, ubukhulu, inombolo ye-*serial*, nokwakheka kwezinto ezikhona endaweni, ukusatshalaliswa kwayo, noma yiziphi izinguquko, yonke imiphumela yesilinganiso, nakho konke ukulungisa okwenziwa maqondana nezinguquko zohlu lwempahla ekhona;

(b) idatha yokusebenza esetshenziselwa ukusungula izinguquko zohlu lwempahla maqondana nenani nokwakheka kwezinto zenuzi endaweni nganoma yisiphi isikhathi, inqubo yokulawula ikhwathini yezilinganiso, inqubo yokuthola imbanga nobukhulu banoma yikuphi ukulahleka kwengozi noma okungakaliwe okungenzeka; futhi

(c) izinhlelo zokulawula ukulinganisa ezihlanganisa ukulinganisa, ukusampula nokuhlaziya, kanye nemiphumela yokulinganisa esetshenziselwa ukuhlanganisa uhlulwempahla yenuzi ebonakalayo.

(2) Amarekhodi ahlongozwe kwisigatshana somthethonqubo woku-

(1) kufanele agcinwe unomphela futhi atholakale kumhloli uma ecelwa.
Imibiko kuNgqongqoshe

3.  (1) Imibiko okufanele ihanjiswe kuNgqongqoshe ngokwesigaba sama-33(3)(b) soMthetho yinoma yimuphi umuntu ophethe, osebenzisa, ophethe nomalungisa impahla yenuzi —

(a) ziyimbiko yokuqala ebhaliwe ochaza uhlulwazi lwempahla yenuzi olubuyekeziwe esikhungweni phakathi nezinyanga ezintathu kuqale le Mithethonqubo;

(b) ziyimbiko yokuqinisekisa ebhaliwe zingakapheli izinsuku eziyishumi ngemva kwenyanga ngayinye yekhalenda;

(c) ziyimbiko ebhaliwe yekota yamarekhodi ahlongozwe kumthethonqubo 2(1)(a), zingakapheli izinsuku ezingama-30 zokuphela kwakota ngayinye yekhalenda;

(d) ziyimbiko yonyaka ebhaliwe yamarekhodi ahlongozwe kumthethonqubo wesi-2(1)(a), ngomhla zingama-31 kuMasingana noma ngaphambi kwawo yonyaka ngamunye wekhalenda; futhi

(e) uma kwenzeka isigameko senuzi, ziyimbiko ebhaliwe eyazisa uNgqongqoshe ngesigameko senuzi kungakapheli amahora amabili senzeka, umbiko wophenyo wokuqala obhaliwe zingakapheli izinsuku ezinhlanu zesigameko senuzi, kanye nombiko wokugcina onemininingwane ebhaliwe, zingakapheli izinsuku eziyi-10, uqukethe.—

(i) isikhathi, indawo ngqo, kanye nomsuka noma imbanga yesigameko senuzi, nendawo noma umsebenzi ohibelekile;

(ii) imiphumela yanoma yiluphi uphenyo lwangaphakathi nanoma yiziph
izinyathelo zokulungisa ezithathiwe;

(iii) incazelo yempahla yenuzi ehilelekile esegamekweni senuzi, okuhlanganisa uhlobo lwempahla, okuqukethwe kwe-\textit{isotopic} kwempahla, ubuningi bempahla, incazelo yekhemikhali kanye neyomzimba yempahla, kanye nokusetshenziswa kwempahla;

(iv) imininingwane yabo bonke abantu abathintekayo ekwenzekeni kwesigameko senuzi;

(v) incazelo yokungcoliswa noma umonakalo endaweni, isikhungo noma inhlanganano ethintekayo noma endaweni;

(vi) uhlu lwabantu abazisiwe ngesigameko senuzi;

(vii) abantu, izikhungo noma izinhlangano ezixhumene nomsuka nendawo okuya kuyo leyo mpahla yenuzi;

(viii) incazelo yezinyathelo ezithathiwe ukuze kutholwe imbanga kanye nobukhulu banoma yikuphi ukulahleka kwempahla yenuzi ngengozi noma okungakaliwe okungenzeka;

(ix) incazelo yezinyathelo ezithathiwe ukuvimbela ukwenzeka kwesigameko senuzi;

(x) incazelo yezinyathelo ezihlongozwayo zokuvimbela ukuphindeka kwesigameko senuzi; kanye

(xi) nama yiluphi olunye ulwazi olubalulekile.

(2) Imibiko ehlongozwe kwisigatshana somthethonqubo woku-(1)
kufanele igcinwe unomphela futhi kufanele ihanjiswe kuNgqongqoshe njengoba kuhlengo zowe kumthethonqubo we-12.

**Izilinganiso zempahla yenuzi kanye nokugcina izinhlelo zokulawula ukukala**

4. (1) Izilinganiso okufanele zenziwe ngempahla yenuzi ngokwesigaba 33(3)(c) soMthetho yinoma yimuphi umuntu ophethe, osebenzisa, ophethe noma olungisa impahla yenuzi—

(a) ziwukuqinisekiswa kwenani nesisindo sezinto zenuzi ezamukelwe, ezicutshunguliwe, ezikhiqizwe, ezithunyelwe, ezilahlekile noma ezikhishiwe ohlwini lwempahla; futhi

(b) ukukalwa kohlu lwempahla olusekelwe kusampula lokuhlaziya olubhibhisayo noma ukuhlola okungabhubhisi.

(2) Uhlelo lokulawula ukukala okufanele lugcinwe ngokwesigaba sama-33(3)(c) soMthetho kumele lubhlanganise—

(a) uhlelo lokulinganisa olugunyazwe isikhungo ukuze siqinisekise izinto ezimenyezelwe;

(b) uhlelo lokusampula;

(c) ukuhlaziya kanye nokuhlolwa kwemiphumela ngabantu abaqeqeshwe ngokufanele;

(d) u-opharetha owethula uhlelo lokulinganisa ohlelweni lokusebenza;

(e) ukubala nokuhlonzwa izinto, noma izibalo zoguquko lwempahla yenuzi, ukuhlola ubuningi nekhwalithi okungabhubhisi; kanye
(f) uhlalo lwangaphakathi lokubalwa kwezimali oluzinikele kanye nohlolo lokulinganisa.

Ukuhlinzekwa kolwazi mayelana nokukhanywa kokufakwa kwenuzi kanye nesizinda esithintekayo kanye nazo zonke izinguqoko ezensiwe ekwakhiweni kwakho

5. (1) Indlela uNqongqoshe okufanele ahlinzekwe ngayo ngolwazi ngokwesigaba sama-33(3)(d) soMthetho, yinoma yimuphi umuntu ophethe, osebenzisa, ophethe noma olungisa impahla yenuzi ihlanganisa—

(a) imininingwane yegama lenkampani elikhona noma elihlongozwayo, ikheli lebhizinisi, indawo, isimo sokusebenza kanye nesilinganiso noma umthamo wamanje wokukhiqiza indawo yokufaka inuzi nesizinda;

(b) incazelo yokufakwa kwenuzi kanye nesizinda maqondana nohlobo, indawo kanye nokugeleza kwempahla yenuzi, imephu yendawo, amandla okuklama imishini kanye nesakhiwo esijwayelekile sezinto zokusebenza ezibalulekile ezisebenzisa, ezikhiqizayo noma ezicubungula impahla yenuzi;

(c) incazelo yezici zokufakwa kwenuzi kanye nesizinda maqondana nokuphepha, ukulawula, ukubamba kanye nokugadwa kwempahla yenuzi;

(d) amaphuzu abalulekile okulinganisa ukukala ukuhamba kwempahla yenuzi;

(e) incazelo emfushane yezinqubo ezikhona noma ezihlongozwayo laphe kufakwa khona inuzi kanye nesizinda sokubala nokulawula impahla yenuzi, okuhlanganisa nohlulu lwabantu abanomthwalo lezo zinto; futhi
(f) Iapho kuzokwenziwa izinguquko ekwakhiweni kwendawo yokufaka inuzi
nesizinda, incazel o yazo zonke izinguquko, kuhlanganisa —

(i) izizathu zokwenza izinguquko; futhi

(ii) izinsuku ezilindelekile zokuqedwa kwezinguquko.

(2) Ulwazi oluhlongozwe kwisigatshana somthethonqubo woku-(1)
kufanele luhanjiswe kuNgqongqoshe njengoba kuhlongozwe kumthethonqubo we-
12.—

(a) zingakapheli izinyanga ezintathu kuqalwe le Mithetho yazo zonke izinto
ezikhona ezifakelwe inuzi kanye nezindawo; noma

(b) ezinyangeni ezintathu—

(i) idizayini yanoma yikuphi ukufakwa kwenuzi noma isizinda esisha; noma

(ii) noma yiziphi izinguquko ezenziwe ekwakhiweni kokufakwa kwenuzi
noma indawo ehlongozwe endimeni (a).

Ukubalwa kwempahla yezinto zenuzi

6. (1) Ukubalwa kwempahla okufanele kwenziwe
ngokwesigaba sama-33(3)(e) soMthetho, yinoma yimuphi umuntu ophethe,
osebenzisa, ophethe noma olungisa impahla yenuzi, kufanele kwenziwe
zingakapheli izinsuku ezingama-30 zokuphela konyaka wekhalenda ngamunye.,
futhi kuzoqhutshwa—

(a) ngokunqunywa kwenqubo yohlu lwempahla ebonakalayo;
(b) ngokukhiqizwa noma ukuvuselelwa kohlu lwempahla ebonakalayo;

(c) ukukalwa kwebhalansi yezinto zenuzi; futhi

(d) uphenyo kanye nokuxazulula noma yikuphi ukungezwani phakathi kwebhalansi yezinto zenuzi kanye nerekhodi lebhuku lohlu lwempahla

(2) Uhlu lwezinto ezibonakalayo oluhlongozwe kwisisi patshana somthethonqubo woku-(1) kufanele lugcinwe unomphela futhi kufanele luhanjiswe kuNgqongqoshe zingakapheli izinsuku ezingama-30 zokuphela konyaka wekhalenda ngamunye njengoba kuhlongozwe kumthethonqubo we-12.

(3) Amarekhodi ahlongozwe kwisisi patshana somthethonqubo woku-(1) kufanele anikezwe umhloli uma ecelwa nangesikhathi sokuhlolowa.

Isaziso sangaphambilini sokungeniswa kanye nokuthunyelwa kwamanye amazwe kwempahla yenuzi kanye nempahla ehlobene nenuzi

7. Umuntu ohlose ukungenisa ezweni noma ukuthumela ngaphandle kwamanye amazwe impahlwa yenuzi kanye nempahla ehlobene nenuzi, kufanele alethe isaziso esibhaliwe okungenani emasontweni amabili ngaphambi kokungenisa impahlwa ezweni noma ukuthunyelwa kwempahla kwamanye amazwe, eMnyangweni Wezezimbiwa naMandla njengoba kuhlongozwe kumthethonqubo we-12, okumele sikhlanganise—

(a) igama lenkampani kanye nezwe lomthengi noma umthekelisi;

(b) incazelo kanye nenani lempahlwa yenuzi kanye nempahla ehlobene nenuzi okumele ingeniswe ezweni noma ithunyelwe ngaphandle kwamanye amazwe, okuhlanganisa nesamba sesisindo somthwalo, inombolo yeqoqo kanye
nesigaba sempahla;

(c) usuku lokungenisa ezweni noma ukuthunyelwa ngaphandle kwamanye amazwe;

(d) inombolo yokugunyazwa yesiphathimandla esikhishwe ngokwesigaba sama-34 noma isigaba sama-35 soMthetho;

(e) endabeni yokungeniswa ezweni, igama lesikhumulo sokungenisa, indawo ebhekele ukuthatha usuka esikhumulweni sokungenisa impahlwa ezweni, kanye nomzila osuka esikhumulweni sokungenisa impahlwa ezweni uya endaweni yomsebenzisi;

(f) endabeni yokuthunyelwa kwamanye amazwe, indawo ebhekele ukuthatha uya esikhumulweni sokuthekelisa impahlwa kwamanye amazwe angaphandle, kanye nomzila osuka endaweni yomthekelisi kwamanye amazwe uya endaweni yokuthelisa;

(g) imininingwane yomsebenzisi wempahla yenuzi engenisiwe ezweni noma ethunyelwe ngaphandle kwamanye amazwe kanye nempahla ehlobene nenuzi;

(h) incazelo yokusetshenziswa okuhlosiwe kwempahla yenuzi kanye nempahla ehlobene nenuzi; futhi

(i) noma yiluphi ulwazi olwengeziwe oludingwa uNggqongqoshe Wezezimbiwa Namandla mayelana nempahla yenuzi kanye nempahla ehlobene nenuzi kanye nempahla okumele ingeniswe ezweni noma ithunyelwe kwamanye amazwe, noma ikuphi kuloko.
Isaziso nganoma yikuphi ukulahleka kwezinto zenuzi

8. Noma yikuphi ukulahleka kwempahla yenuzi okuhlongozwe esigabeni sama-33(3)(h) soMthetho kungakhathalekile ukuthi ingakanani, igxilile noma ukuminyana, kufanele ngaphandle kokupholisa amaseko kubikwe ngokubhaliwe kuNgqongqoshe.
Amasheduli emisebenzi ehleliwe

9. (1) Isheduli yemisebenzi ehleliwe ezonikezwa uNgqongqoshe ngokwesigaba sama-33(3)(i) soMthetho yinoma yimuphi umuntu ophethe, osebenzisa, ophethe nomu olungisa impahla yenuzi, kufanele ilethwe ngombiko obhaliwe futhi kufanele iikhombise—

(a) usuku lokuqala kanye nobude besikhathi somsebenzi ohleliwe;

(b) incazelo jikelele kanye nolwazi olucacisa indawo yemisebenzi yocwaningo nentuthuko ehlobene nomjikelezo kaphethiloli wenuzi;

(c) incazelo jikelele yemisebenzi ehleliwe kanye nobunikazi bomuntu noma inhlangano eyenza leyo misebenzi; futhi

(d) noma yiluphi ulwazi olwengeziwe oluhlobene nemisebenzi ehleliwe.

(2) Umbiko obhaliwe ohlongozwe kwisigatshana somthethonqubo woku-(1) kufanele uthunyelwe kuNgqongqoshe ngokuhambisana nomthethonqubo we-12 zingakapheli izinyanga ezintathu kuqalwe le Mithethonqubo futhi ngemva kwalokho minyaka yonke ngomhla ziyi-15 kuNhlonja noma ngaphambi kwawo minyaka yonke.

(3) UNgqongqoshe kufanele aziswe ngokusheha ngokubhala nganoma yisiphi isichibiyelo sombiko othunyelwe ngokomthethonqubo wesi- (2).
Isicelo sokugunyazwa ukutholwa, ukuphathwa, ukungenisa ezweni kanye nemisebenzi ethile ehlobene nempahla yenuzi

10. (1) Umuntu ofaka isicelo sokugunyazwa ngokwesigaba sama-34(2) soMthetho kufanele agcwalise ifomu elifanele i-DMRE 23 (Isicelo sokwenza imisebenzi ekhawulelwe eNingizimu Afrika, epathelene nezinto ezinomkhawulo, impahla engumthombo, impahla ekhethekile ehlukanisekayo, impahla ehlobene nenuzi kanye nemishini, noma ubuchwepheshe obuhlobene nempahla enomkhawulo, impahla yenuzi, amathuluzi nempahla ehlobene nenuzi, noma ubuchwepheshe) nomad-DMRE 27 (Ukungeniswa ezweni nokuthuthwa kwempahla enomkhawulo, impahla yenuzi, amathuluzi ahlobene nenuzi nezinto ezibonakalayo, noma ubuchwepheshe) equkethwe kuSithasiselo soku-1, futhi kufanele afake isicelo kuNggqongqoshe njengoba kuhlongozwe kuthethonqubo we-12.

(2) Uma ukugunyazwa sekwenziwe, umuntu othintekayo noma inhlangano izobophezeleka emigomeni yokugunyazwa kanye nezidingo ngokuhambisana nalo Mthethonqubo.

Isicelo sokugunyazaza ukuthunyelwa kwempahla yenuzi kwamanye amazwe angaphandle

11. (1) Umuntu ofaka isicelo sokugunyazwa ngokwesigaba sama-35(2) soMthetho kufanele agcwalise ifomu i-DMRE 25 (Ezokuthutha kanye nokuthumela kwamanye amazwe impahla yenuzi) eliqukethwe kuSithasiselo sesi-2 futhi kufanele afake isicelo kuNggqongqoshe njengoba kuhlongozwe kuthethonqubo we-12.

(2) Uma ukugunyazwa sekwenziwe, umuntu othintekayo noma inhlangano izobophezeleka emigomeni yokugunyazwa kanye nezidingo
ngokuhambisana nalo Mthethonqubo.

Okujwayelekile


(a) ngeposi elibhalisiwe kuleli kheli leposi elilandelayo:

*Department of Mineral Resources and Energy*

*Private Bag X59*

*Arcadia, 0007; noma*

(b) ngesandla ekhelini lendawo elilandelayo:

*Department of Mineral Resources and Energy*

*71 Trevenna Campus*

*Corner Meintjies and Francis Baard Streets*

*Pretoria, 0001.*

Amacala nezijeziso

13. Noma yimuphi umuntu owehluleka ukuhambisana neMithethonqubo 2, 3, 4, 5, 6, 7, 8 noma 9 noma ohlinzeka ngenhloso ulwazi olungamanga ngamabomu maqondana nanoma yiluphi udaba okumele anikeze ngalo ulwazi ngokwale Mithetho, unecala futhi uma etholakala enecala uyohlawuliswa inhlawulo noma agqunywe ejele isikhathi esingeqile ezinyangeni eziyi-12.
Ukukhululwa

14. UNgqongqoshe angakhulula noma yimuphi umuntu, inhlangano noma isikhungo ezidingweni zale Mithethonqubo, ngesizathu esihle esibonisiwe.

Isihloko esifushane kanye nokuqala ukusebenza

15. Le Mithetho ibizwa ngokuthi imigomo yokungasatshalaliswa yenuzi, ye-2023, futhi izoqala ukusebenza ngosuku okushicilelwe ngalo kuGazethi.
ISITHASISELO 1

Amafomu ezicelo ngokwesigaba sama-34 soMthetho

Ifomu lesicelo i-DMRE23 (Isicelo sokugunyazwa ukwenza imisebenzi enemikhawulo eNingizimu Afrika, ephathelene nezinto ezinomkhawulo, impahlwa engumthombo, impahlwa ekhethekile ehlukanisekayo, impahlwa ehlobene nenuzi kanye nemishini, noma ubuchwepheshe); noma

Ifomu lesicelo DMRE27 (Isicelo sokugunyazwa ukungenisa impahlwa ezweni nokuthumela kwamanye amazwe impahlwa enomkhawulo, impahlwa engumthombo, impahlwa ekhethekile ehlukanisekayo, impahlwa ehlobene nenuzi kanye nemishini, noma ubuchwepheshe).
ISITHASISELO 2

Amafomu ezicelo ngokwesigaba sama-35 soMthetho

Ifomu lesicelo i-DMRE25 (Isicelo sokugunyazwa ukuthutha nokuthumela kwamanye amazwe angaphandle impahla enomkhawulo, impahla engumthombo, impahla ekhethekile ehlukanisekayo, okokusebenza okuhlobene nenuzi kanye nempahla, noma ubuchwepheshe).
ISICELO SOKUGUNYAZWA UKWENZA IMISEBENZI ENGAVUNYELWE
ENINGIZIMU AFRIKA, EPHATHELENE NEMPALA ENGAVUNYELWE;
IMPAHLA EWUMTHOMBO; IMPAHLA YENUZI EKHETHEKILE; IMPAHLA
EPHATHELENE NENUZI; NOMA UBUCHWEPESHE

QAPHELA:
1. Sicela ufunde izithasiselo ezinamathelisiwe ngaphambi kokugcwalisa ifomu.

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<tr>
<th>UKUGUNYAZWA OKUSHA</th>
<th>ISICHIBIYELO/ UKUBUYEKEZWA</th>
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<td>yokugunyazwa</td>
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<td>kwangaphambilini</td>
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Sicela usho imisebenzi ofisa ukuyenza ngempahla engavunyelwe/impahl
ewumthombo/impahl yenuzi ekhethekile /impahl ephathelene nenuzi; noma
ubuchwepheshe:

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<tr>
<th>Ukuzuza</th>
<th>Ukuthola</th>
<th>Ukusebenzisa</th>
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<td>Ukucubungula</td>
<td>Ukukhiqiza</td>
<td>Ukulahlwa kwe*</td>
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<td>Ukuthutha</td>
<td>Ukugcina</td>
<td>Ukucubungula kabusha</td>
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<tr>
<td>Ukukhiqiza amandla enuzi</td>
<td>Ukunothisa</td>
<td>Okunye (Sicela ukubhale)</td>
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* "Ukulahlwa kwe" okusetshenziwe maqondana nezivikelo kusho ukuthengisa, ukushintshana, ukunikelela, ukusabalalisa, ukubolekisa noma nganoma iyiphi enye indlela ukudlulisa futhi "ukulahlwa kwe" kunencazelo efanayo.

Qaphela:Ngaphandle kokugunyazwa okubhaliwe kukaNgqongqoshe, akukho muntu, isikhungo, inhlangano nomunamngwamanda (ist., abasebenzisi, izinkampani zokuthutha, amakhasimende, abahlirizeki, osontileka, osontileka abancane, njll.) ongenza noma yimphi imisebenzi engenhla egameni, noma ngokubambisana nenkampani yakho.
1. **IMININGWANO YOMFAKISICELO**

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2. **IMININGWANE YOMSEBENZISI (Abasebenzisi abengeziwe bangabhalwa eshidini eliseceleli elinkezwe njengeSithasiselo A)**

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This gazette is also available free online at [www.gpwonline.co.za](http://www.gpwonline.co.za)
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Ikheli Leposi

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Yokubhalisa:

Izwe

Isizindalwazi

Ikheli lokusebenzisela
(Uma lihlukile kwelingenhla)

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<tr>
<th>Uhlobo Lwebhizinisi</th>
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Impahlia/izinto zokusebenza / ukusetshenziswa okuhlosiwe kobuchwepheshe

Ama-ayithimu enuzi ahloselwe:

| ✗ | Ukusetshenziswa endaweni | ✗ | Ukuthekelisa/ukuthekelisa kabusha |

Uma impaahlia izothekeliswa/izothekeliswa kabusha, ingabe kugunyaziwe yini loko kuthekeliswa?

Yebo ☐ Cha ☐

(Uma uthi yebo, sicela unamathisele ikhophi. Uma uthi cha, sicela ufake isicelo sokuthekelisa)
(iFomu le-DMRE 25).

Qaphela: Abafakizicelo kumele bafake izicelo ezisecelezi zokugunyazwa kwenuzi ukuze bangsnise ezweni (ifomu lesicelo le-DMRE 27) izinto zokusebenza/impahl/ubuchwepheshe.

Ingabe impahl/izinto zokusebenza/ubuchwepheshe buhloselwe noma bungase busetshenziswa ekuthuthukisweni noma ekukhiqizweni kwezikhali zenuzi, zebhayoloji, noma zamakhemikhali noma kumasisimunu akwazi ukuletha izikhali ezinjalo?

YEBO [ ] CHA [ ]

Uma uthi yebo, ikuphi ukusetshenziswa okungaba khona kwempahl/izinto zokusebenza/ubuchwepheshe ngezinhloso ezingezona ezokuthula?

3. INCAZELO YEPAHLA, IZINTO ZOKUSEBENZA NOMA UBUCHWEPHESHE

<table>
<thead>
<tr>
<th>Inombolo ye-ayithimu</th>
<th>Incazelo (okuhlenganisa ubukhulu, ifomu nokwakheka kwe-ayisothophi lapho kufanele khona)</th>
<th>Isisindo se-ayithimu ngayinye(g/kg/amathi) kanye nobuningi</th>
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Uma isicelo siyisichibiyo, sicela ucacise izizathu zokuchitshiyela futhi ubonise izinguquko eziceliwe (qhathanisa isicelo sokuqala nesichibiyo esiceliwe):
4. IMINININGWANE YALAPHO KUQHAMUKA KHONA IMPAHLA, IZINTO ZOKUSEBENZA, NOMA UBUCHWEPHESHE (Izinkampani okuqhamuka kuzo izimpahla ezengeziwe zingahlinzekwa kulokho okuhlinzekiwe njengeSithasiselo A)

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<tr>
<th>Igama Lenkampani</th>
<th>Inombolo Yocingo</th>
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<td>Isizindalwazi</td>
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<td>Uhlobo Lwebhizinisi</td>
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Isevisi ehlinzekwa kwimpahla /izinto zokusebenza/ubuchwepheshe (uma kusebenza)

5. IMINININGWANE YOMUNTU OKUXHUNYANWA NAYE

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<th>Amagama</th>
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<td>Inomolo YoSingo</td>
<td>Inomolo Yeselula</td>
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Ingabe umuntu okuxunyanwa naye musha? Yebo ☐ Cha ☐.

Uma uthi yebo, ingabe indawo yangaphambilini yokuxhumana iyashintshwa Yebo ☐ Cha ☐.
6. INCWADI EFUNGELE NGOKOMTHETHO WAMANDLA ENUZI

NgokweSigaba sama-34 soMthetho Wamandla Enuzi, we-1999 (uMthetho 46 we-1999)

MINA, (Amagama aphelele eNhloko Yesikhungo) lapha ngenza isicelo sokugunyazwa ukwenza imisebenzi engvunyelwe eNingizimu Afrika ephathelene nezinto ezingavunyelwe; impahla yenuzi; impahla ephathelene nezikhali zenuzi nezinto zokusebenza; noma ubuchwepheshe futhi simemezele ukuthi lonke ulwazi olunikeziwe luyiqiniso.

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<th>Isiginesha</th>
<th>Irenki</th>
<th>Usuku</th>
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Amanothi Ajwayelekile:
Sicela ubuyisele amafomu agcwalisiwe lapha: Department of Mineral Resources and Energy
71 Trevenna Campus
Cnr Meintjies and Francis Baard Streets,
Pretoria
0001

Uma udinga noma yiluphi usizo ngalolu ngalesi sicelo, sicela usebenzise lemininingwane

Ucingo: +27 12 444 3095/ 3076/3811
nuclearauthorisations@dmre.gov.za

noma I-imeyili:
ISITHASISELO A se-DMRE 23: ISICELO SEMISEBENZI KAZWELONKE

IMININGWANE YALAPHO KUQHAMUKA KHONA (Sicela unamathisele amanye amashidi uma kudingeka)

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<th>Izwe</th>
<th>Igama Lenkampani</th>
<th>Ikheli Lendawo</th>
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<th>Inombolo Yocingo</th>
<th>Impahla/lzinto zokusebenza</th>
<th>Ukusetshenzwa iswa O'kuhlosiwe noma Isevisi Ehlinzekiwe</th>
<th>Uhlobo Lwebhizinisi</th>
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IMININGWANE YOMSEBENZISI (Sicela unamathisele amanye amashidi uma kudingeka)

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ISITHASISELO B: UMHLALANDLELA WOKUGCWALISA IFOMU LESICELO

Ingxenye 1: Iminingiwane Yomfakisicelo: Inkampani efaka isicelo sokugunyazwa ukwenza imisebenzi njengoba kushiwo ngaphansi kweSigaba sama-34 soMthetho Wamandla Enuzi (uMthetho 46 we-1999).


Ingxenye 3: Incazelulo Yempahla: hlinzeka engeminingiwane yokuthunyelwa, okuhlanganisa incazelulo yempahla/izinto zokusebenza/ubuchwepheshe, isisindo, ubuningi kanye nencazelulo yesayensi. Isisindo sama-ayithimu enuzi kufanele sibe ngamagremu, amakhillogremu noma amathani.

Ingxenye 4: Iminingiwane yalapho kuqhamuka khona impahlaha: hlinzeka ngeminingiwane yenkampani ehlinzeka ngempahlaha.

Ingxenye 5: Iminingiwane yomuntu okuxhunyanwa naye: Umuntu okufanele uMnyango uxhumane naye nganoma yimiphi imibuzo, izinkinga noma ulwazi olwengeziwe oludingekayo mayelana nesicelo

Isithasiselo A se-DMRE 23: Uma kunamabhizinisi alapho kuqhamuka khona impahla amaningi, abasebenzisi, kunamabholokhi abiwe, amashidi ahlukene kufaneleasetshenziswe.
ISITHASISELO C: ULWAZI OLUJWAYELEKILE

1. Ukugcwaliswa kwamafomu okufaka isicelo kuyadingeka ngokweSigaba sama-34 kanye nesama-35 soMthetho Wamandla Enuzi (uMthetho 46 we-1999).

2. Qaphela ukuthi inkomba yokuthi isicelo sakho sifikile uzoyithola zingakapheli izinsuku eziyisikhombisa (7) sisitholile.

3. Kumele kuqashelwe ukuthi ukucutshungulwa kwsicelo kuthatha amasonto ayisithupha (6) kuya kwayisishiyagalombili (8).

4. Qaphela ukuthi ukugunyazwa kunganikezwa kuncike kunoma yimiphi imibandela (uma ikhona) enganqunywa uNgqongqoshe Wezeziembali naMandla.

5. Kubalulekile ukuthi lunikezwe lonke ulwazi olucelwe ukuba lufakwe kwisicelo ukwenzela ukugwema ukubambezeleka ekucutshungulweni kwesicelo.

6. Qaphela ukuthi ifomu lesicelo kufanele lihambisane nencwadi ekhavayo kokubili kusayinwe yiNhloko Yesikhungo.


9. Ukugunyazwa kwemisebenzi kazwelonke (isb., ukuzuza, ukuthola, ukusebenzisa, ukulahlwa kwe, ukucubungula, ukukhiqiza, ukukhiqiza, ukuthutha, njll.) akunalo usuku lokuphelela yisikhathi, nokho lokho kugunyazwa kufanele kubuyekezwe nganoma yiziphi izichibiyelo (isb., ukwanda kwesindo /ubuningi, ukushintshwa kwamagama enkampani, ukwengezwa noma ukususwa kwemisebenzi yenuzi, nanoma yiluphi olunye ushindsho ekugunyazweni).
10. **Uma ukugunyazwa sekuvunyiwe**, izaziso, imibiko, iziqinisekiso nanoma yiluphi olunye ulwazi oludingekayo ngokwemibandela yokugunyazwa kufanele ludluliselwe ku-nonproliferation@dmre.gov.za.

11. Ikhophi yokuqala yokugunyazwa kanye neSithasiselo sokugunyazwa kufanele kubuyiselwe eMnyangweni ingakaphele inyanga; uma kwenzeka inkampani ihoxiswa, lapho incwadi yesimemezelo kufanele inanyathiselwe; esimweni lapho inkampani iphetha imisebenzi ephathelene nokugunyazwa, noma ngemva kokugunyazwa kokubuyekeza kokugunyazwa.
ISICELO SOKUNGENISA EZWENI NOKUTHUTHA IMPAHLA ENGAVUNYELWE; IMPAHLA EWUMTHOMBO, IMPAHLA YENUZI EKHETHEKILE; IMPAHLA EPHATHELENE NENUZI; NOMA UBUCHWEPHESHE

QAPHELA
1. Sicela izithasiselo ezinamathelisiwe ngaphambi kokugcwalisa ifomu.

☐ UKUGUNYAZWA
☐ ISICHIBIYELO/ UKUBUYEKEZWA
☐ UKWENZIWA

Nama inombolo yamanje yokugunyazwa uma isicelo singekho sisha:

1. UMNGENISI NOMA UMAMUKELI WEMPAHLA (KUYAFANA NOMFAKISICELO)

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<thead>
<tr>
<th>Igama Lenkampani</th>
<th>Inombolo Yocingo</th>
<th>I-imeyili</th>
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<th>Ikheli Lendawo</th>
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<th>Yokubhalisa:</th>
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<th>ezisebenzisanayo</th>
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<tr>
<th>Uhlobo Lwebhizinisi</th>
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</table>
Impahla/izinto
zokusebenza
/ ukusetshenziswa
okuhlosiwe
kobuchwepheshe

Sicela unamathisele iphrofayili yenkampani uma inkampani yakho ifaka isicelo okokuqala, noma inguqulo yokucincina yephrofayili yenkampani enikezwe umfnyango isibuyekeziwe.

Impahla:
☐ Izothuthwa ngqo iyiswa kwiphothi yokungenisa isuka kumthumeli/kumfakisicelo
☐ Izogcinwa okwesikhashana noma izopakishwa kabusha endaweni ehlukile, bese ithuthelwa kulowo okumele ayamukele
☐ Izothuthwa ngqo iyiswa kumsebenzisi isuka kwiphothi yokungenisa
☐ Izogcinwa okwesikhashana noma izopakishwa kabusha endaweni ehlukile, bese ithuthelwa kulowo okumele ayamukele/umsebenzisi

Ilojistiki/Inkampani yezokuthutha
Indawo yokucincina yesikhashana (uma ikhona)

Qaphela: Abafakizicelo kumele bafake izicelo ezisecelezi zokugunyazwa kwenuzi ukuze benze noma imiphi imisebenzi kule elandelayo: ukuphatha, ukuthenga, ukusebenzisa, ukuthutha, ukukhiqiza, ukucubungula, ukunothisa, ukucubungula kabusha, ukulahlwa kwe, ukucinca, ukudayisela amazwe ama-ayithimu enuzi, nomal uukukhiqiza amandla enuzi, njengoba kudingwa isigaba sama-34 nesama-35 soMthetho Wamandla Enuzi (uMthetho 46 we-1999).

2. IMINININGWANE YOMDAYISELIMAZWE (UMTHUMELI) (Abadayiselimazwe abengeziwe/abathumelini bangabhalwa eshidini elisecelezi elinkezwe njengeSiTshasiselilo A)

Igama Lenkampani
Inombolo Yocingo
I-imeyili

Ikheli Lendawo

Ikhodi

Ikheli Leposi
### 3. IMININGWANE YOMSEBENZISI (Abasebenzisi abengeziwe bangabhalwa eshidini eliseceleni etinikezwe njengeSithasiselo A)

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<th>Igama Lenkampani</th>
<th>Inombolo Yocingo</th>
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<th>Ikheli lokusebenzisela</th>
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<tr>
<td>(Uma ihlukile kwelingenhla)</td>
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<th>Uhlolo Lwebhizinisi</th>
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<th>Impahla/Izinto</th>
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<td>zokusebenza</td>
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<td>/ ukusetshenziswa</td>
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<td>-------------------</td>
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<tr>
<td>okuhlosiwe</td>
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<tr>
<td>kobuchwepheshe</td>
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</tbody>
</table>
Sicela usho imisebenzi ofisa ukuyenzwa ngempahla engavunyelwe/impahla ewumthombo/impahla yenuzi ekhethekile /impahla ephathelene nenuzi; noma ubuchwepheshe

**Emva kokungenisa impahla ezweni:**

- ☐ Ukuzuza
- ☐ Ukuthola
- ☐ Ukusebenzisa

- ☐ Ukucubungula
- ☐ Ukukhiqiza
- ☐ Ukulahlwa kwe*

- ☐ Ukuthutha
- ☐ Ukucina
- ☐ Ukucubungula kabusha

- ☐ Ukukhiqiza amandla enuzi
- ☐ Ukunothisa
- ☐ ukungenisa ezweni nokuThutha

- ☐ Okunye (Sicela ukubhale)

* "Ukulahlwa kwe" okusetshenziswe maqondana nezivikelo kusho ukuthengisa, ukushintshana, ukunikela, ukusabalalisa, ukubolekisa nomalana iyiphi enye indiela ukudlulisa futhi "ukulahlwa kwe" kunencazelo efanayo.

Ingabe igunyaziwe yini imisebenzi emaqondana nalemisebenzi engenhla? Yebo ☐ Cha ☐

(****Uma uthi yebo, sicela unamathelise iikhophi. Uma uthi cha, sicela ufake isicelo.****)

Qaphela: Ngaphandle kokugunyazwa okubhaliwe kukaNgqongqoshe, akukho muntu, isikhungo, inhlangano noma umgwamanda (ibso. abasebenzisi, izinkampani zokuthutha, amakhasimende, abahlinzeki, osonkontileka, osonkontileka abancane, njll.) ongenza noma iyiphi imisebenzi engenhla egameni, noma ngokubambisana nenkampani yakho.

Uma impahla, izinto zokusebenza noma ubuchwepheshe buzodayselwa amazwe/buzodayselwa amazwe kabusha, sicela ubhale amazwe adayiselwayo: .

**INCAZELO YEMPAHLA, IZINTO ZOKUSEBENZA NOMA UBUCHWEPHESHE OBUZONGENISWA EZWENI**

<table>
<thead>
<tr>
<th>Inombolo ye-ayithimu</th>
<th>Incazeelo (okuhlanganisa ubukhulu, ifomu nokwakheka kwe-ayisothophi lapho kufanele khona)</th>
<th>Isisindo se-ayithimu ngayinye(g/kg/am athani) kanye nobuningi</th>
<th>Ikhodi ye-Harmonization System (HS)</th>
</tr>
</thead>
</table>

This gazette is also available free online at [www.gpwonline.co.za](http://www.gpwonline.co.za)
Uma isicelo siyisichibiyelo, sicela ucacise izizathu zokuchitshiyelwa futhi ubonise izinguqako ezicelwe (qhathanisa isicelo sokuqala nesichibiyelo esicelwe):

5. **IMININGWANE YOKUTHUMELA IMPAHLA**

☐ umsebenzi owodwa wokuvumelana wokushintshana ngempahla
☐ Imisebenzi eminingi yokuvumelana yokushintshana ngempahla

Impahla ihlawumbiselwa ukufika mhlaka

Ngakho-ke, ukugunyazwa kucelwa ukuthi kusebenze kusukela mhlaka

*Qaphela: Ukuba semthethweni kwemvume egunyaziwe kufanele kungene phakathi konyaka owodwa wekhalenda (okungukuthi, 01 Januwari kuya ku-31 Disemba 20xx). Kubalulekile futhi ukuqaphela ukuthi isikhathi sokuthola ukungunyazwa singamaviki ayi-8.

Amaphothi okungenisa ezweni:

<table>
<thead>
<tr>
<th>Isikhumulo samabhanoyi</th>
<th>Isikhumulo semikhumbi</th>
<th>Amabhoda omhlabo</th>
</tr>
</thead>
</table>

Ingabe uyakholwa nomalala ukuthi ama-ayithimu enuzi, ubuchwepheshe nanoma yimaphi amasevisi azonengiswa ezweni nomalala azohlinzekwa ukuthi angasetshenziswa ohhlelweni lwezikhalali ezibhubhisa kakhulu?

☐ Yebo  ☐ Cha

Uma uthi yebo, sicela unikeze ulwazi olubanzo:
### 6. IMININGWANE YOMBANTU OKUXHUNYANWA NAYE

<table>
<thead>
<tr>
<th>Amagama</th>
<th>Inombolo</th>
<th>Yebo</th>
<th>Cha</th>
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<tr>
<td>aphelele</td>
<td>Inombolo</td>
<td>Yebo</td>
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<td>Isibongo</td>
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<td>Yocingo</td>
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<td>1-imeyili</td>
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Ingabe umuntu okuxhunyanwa naye musha? **Yebo □  Cha □.**

Uma uthi yebo, ingabe indawo yangaphambilini yokuxhumana iyashintshwa

**Yebo □  Cha □.**
7. INCWADI EFUNGELWE NGOKOMTETHO WAMANDLA ENUZI
NgokweSigaba sama-34 soMthetho Wamandla Enuzi, we-1999 (uMthetho 46 we-1999)

MINA, (Amagama aphelele eNhloko Yesikhungo) lapha ngenza isicelo sokugunyazwa ukungenisa ezweni impahla engavunyelwe eNingizimu Afrika; impahla yenuzi; impahla ephathelene nezikhali zenuzi nezinto zokusebenza; noma ubuchwepheshe futhi simemezele ukuthi lonke ulwazi olunikeziwe luyiqiniso.

Isiginesha | Irenki | Usuku
--- | --- | ---

Amanothi Ajwayelekile:
Sicela ubuyisele amafomu agcwalisiwe lapha : Department of Mineral Resources and Energy
71 Trevenna Campus
Cnr Meintjies and Francis Baard Streets,
Pretoria
0001

Uma udinga noma yiluphi usizo ngalesi sicelo, sicela usebenzise lemininingwane

Ucingo: +27 12 444 3095/3076/3811
noma l-imeyili:
nuclearauthorisations@dmre.gov.za
### ISITHASISELO A se-DMRE 27: ISICELO SOKUNGENISA IMPAHLA EZWENI NOKUYITHUTHA

#### IMININGWANE YOMDAYISELIMAZWE (Sicela unamathisele amanye amashidi uma kudingeka)

<table>
<thead>
<tr>
<th>Izwe</th>
<th>Igama Lenkampani</th>
<th>Ikheli Lendawo</th>
<th>Ikheli Laposi</th>
<th>Inombolo Yocingo:</th>
<th>mpahla/lizinto zokusebenza</th>
<th>Ukusetshenziswa Okuhlosiwe nomalisevisi Ehlinzekiwe</th>
<th>Uhlobo Lwebhizinisi</th>
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#### IMININGWANE YOMSEBENZISI (Sicela unamathisele amanye amashidi uma kudingeka)

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<th>Izwe</th>
<th>Igama Lenkampani</th>
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<th>Ikheli Laposi</th>
<th>Inombolo Yocingo:</th>
<th>mpahla/lizinto zokusebenza</th>
<th>Ukusetshenziswa Okuhlosiwe nomalisevisi Ehlinzekiwe</th>
<th>Uhlobo Lwebhizinisi</th>
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DMRE 27 ANNEXURE A: APPLICATION TO IMPORT AND TRANSPORT RESTRICTED MATERIAL, SOURCE MATERIAL; SPECIAL NUCLEAR MATERIAL; NUCLEAR-RELATED EQUIPMENT AND MATERIAL; OR TECHNOLOGY
ISITHASISELO B: UMHLAHLANDLELA WOKUGCWALISA IFOMU LESICELO

Ingxenye 1: Umngenisi nama Umamukeli wempahla: Umuntu okuwuyenayena okuhloswe ukuthi amuklele impahla ethunyelwe, ngaphandelwe kwe-ejenti ehloselwe ukuthi iyi landle.

Ingxenye 2: Imininingwane Yomdayiselimazwe (Umthumeli): Lesi yisikhungo sabahlinzeki bempahla ezweni langaphandle esithumela impahla yenuzi ukuze ingeniswe eNingizimu Afrika.


Ingxenye 5: Imininingwane yokuthumela impahla: nikeza iminingwane ephathelene nokuthunyelwa kwempahla (tshengisa ukuthi ngabe umsebenzi owodwa wokuvumelana wokushintshana ngempahla noma eminingi, nikeza izinsuku ezihlawumbiselwayo
zokuthunyelwa kwempahla, nikeza iskhathi esidingekayo sokusebenza kwegunya lokuthumela impahla, iphothi yokungeniswa, njil.)

Inxenye 6: Imininingwane yomuntu okuxhunyanwa naye: Umuntu okufanele uMnyango uxhumane naye nganoma yimphi imibuzo, izinkinga noma ulwazi olwengeziwe oludingekayo mayelana nesicelo

Inxenye 7: Incwadi efungelwe ngokoMthetho Wamandla Enuzi: Isicelo kufanele sisayinwe yiNhloko Yesikhungo.

Isithasiselo A se-DMRE 27: Uma kunabadayiselimazwe/abathumeli abaningi noma abasebenzisi, kunamabhulokhi abiwe, kufanele kusetshenziswe amashidi ahlukene asemthethweni.
ISITHASISELO C: ULWAZI OLUJWAYELEKILE

1. Ukugcwaliswa kwamafomu okufaka isicelo kuyadingeka ngokweSigaba sama-34 kanye nesama-35 soMthetho Wamandla Enuzi (uMthetho 46 we-1999).

2. Isicelo kumele sigcwaliswe ngokuphelele. Kubalulekile ukuthi lunikezwe lonke ulwazi olucelwe ukuba lufakwe kwisicelo ukwenzela ukugwema ukubambezeleka ekucutshungulweni kwesticelo.


4. Qaphela ukuthi ifomu lesicelo kufanele lihambisane nencwadi ekhavayo kokubili kusayinwe yiNhloko Yesikhungo.


6. Qaphela ukuthi inombwa yokuthi isicelo sakho sifikile uzoyithola zingakapheli izinsuku eziyisikhombisa (7) sisitholile. Uma kuze kudlula isikhathi esibekiwe kunkeko ncwadi oyitholayo eshoyo ukuthi isicelo sakho sifikile, kufanele kulandelelelo noMnyango.

7. Kumele kugqashelwe ukuthi ukusetshenzwa kwesticelo ngokuvamile kuthatha amasonto ayisithupha (6) kuya kwayisishiyagalombili (8).

8. Qaphela ukuthi ukugqasha kunganiqezwa kungakezwa kuncike kunkoma yimiphi imibandela (uma ikhona) enganqunywa uNgqongqoshe Wezezimbiwa naMandla.

9. Konke ukugqashwa kokungenisa impahla ezweni nokuyithumela kwamanye amazwe kuvumeleke isikhathi esingeqile futhi hhayi ngaphezu konyaka owodwa (okungukuthi, 01 Januware kuya ku-31 Disemba 20xx).
10. Ukugunyazwa kokuthunyelwa/kokungenisa kwamanye amazwe okusemthethweni nakhonkungachitshiyelwa/kubuyekezwe ngaphambi kokuphelelwana yisikhathi uma kakhona izinguqoko ezihlobene nemisebenzi egunyaziwe nanoma yiluphi ulwazi oluhlinzekwe ngefomu lesicelo elithunyelwe. Ukusebenza kokugunyazwa kungase kunwetshwe ngawonqoko wekhalenda; lokhu kufanele kuhlukaniswe njengokuchitshiyelwa/ukubuyekeza.

11. Ukuvuselela (ukunwetshwa onyakeni wekhalenda olandelayo) konyaka wekhalenda olandelayo kuvulwa noma nini kusukela mhlaka-1 kuJuni wonyaka owandulele.

12. Imibuzo nanoma yikuphi ukulandelela okuhlobene nokugunyazwa kwezikhali zenuzi kufanele kubhekiswe lapha; nuclearauthorisations@dmre.gov.za.

13. Uma ukugunyazwa sekuvunyiwe, izaziso, imibiko, iziqinisekiso nanoma yiluphi olunye ulwazi oludingekayo ngokwemibandela yokugunyazwa kufanele lulungiswe ngendlela enqunyiwe futhi ludluliselwe lapha; nonproliferation@dmre.gov.za.

14. Ikhophi yokuqala yokugunyazwa okunikeziwe kufanele ibuyiselwe eMnyangweni ingakapheli inyanga; uma kwenzeke inkampani ihoxiswa, lapho incwadi yesimemezelo kufanele inanyathiselwe; esimweni lapho inkampani iphetha imisebenzi ephathelene nokugunyazwa, noma ngemva nokugunyazwa kokubuyekeza, kokugunyazwa noma emva kokuphelelwa isikhathi.
ISITHASISELO 2

Amafomu ezicelo ngokwesigaba sama-35 soMthetho

Ifomu lesicelo i-DMRE25 (Isicelo sokugunyazwa ukuthutha nokuthumela kwamanye amazwe angaphandle impahlwa enomkhawulo, impahlwa engumthombo, impahlwa ekhethekile ehlukanisekayo, okokusebenza okuhlobene nenuzi kanye nempahlwa, noma ubuchwepheshe).
ISICELO SOKUTHUMELA KWAMANYE AMAZWE NOKUTHUTHA IMPAHLA ENGAVUNYELWE; IMPAHLA EWUMTHOMBO, IMPAHLA YENUZI EKHETHEKILE; IMPAHLA EPHATHELENE NENUZI; NOMA UBUCHWEPHESHE

QAPHELA

1. Sicela ufunde izithasiselo ezinamathelisiwe ngaphambi kokugcwalisa ifomu.

☐ UKUGUNYAZWA OKUSHAN
☐ ISICHIBIYELO/UKUBUYEKEZWA
☐ UKWENZIWA KABUSHAN

Nikeza inombolo yamanje yokugunyazwa uma isicelo singekho sisha:

1. UMDAYISELIMAZWE NOMA UMTUMELI (UFANA NOMFAKISICELO)

<table>
<thead>
<tr>
<th>Igama Lenkampani</th>
<th>Inombolo Yokcingo</th>
<th>I-imeyili</th>
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<td></td>
<td>Ikheli Lendawo</td>
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<td>Ikheli Leposi</td>
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<td>Ikhodi</td>
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</table>

Izwe

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<thead>
<tr>
<th>Inombolo Yokubhalisa:</th>
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</thead>
<tbody>
<tr>
<td>Isizindalwazi</td>
</tr>
</tbody>
</table>

Izinkampani

Ezisebenzisanayo
Uhlobo Lwebhizinisi

Isevisi ehlinzekwa kwimpahla /izinto zokusebenza/ubuchweph eshe (uma kusebenza)

Sicela unamathisale iphrofayili yenkampani uma inkampani yakho ifaka isicelo okokuqala, noma inguqulo yokucinca yephirofayili yenkampani enikezwe uMnyango isibuyekeziwe.

Impahla:

☐ Izothuthwa ngqo kwiphothi lokuphuma ezweni isuka kumthumeli/kumfakisicelo

☐ Izothuthwa iyiswe kwisitoreji sesikhashana noma kwindawo yokupakisha kabusha, ngale kwendawo yomthumeli, bese ithuthelwa kwiphothi lokuphuma ezweni

☐ Izothuthelwa echwebeni isuka kwenye indawo

Ilojistiki/Inkampani yezokuthutha

Indawo yokucinca yesikhashana (uma ikhona)

Qaphela: Abafakizicelo kumele bafake izicelo eziseleleni zakugunyazwa kwenuzi ukuze benze noma imphi imisebenzi: ukuphatha, ukuthenga, ukusebenzisa, ukuthutha, ukukhiqiza, ukucubungula, ukunothisa, ukucubungula kabusha, ukulahlwa kwe, nokucinca ama-ayithimu enuzi, noma ukukhiqiza amandla enuzi, njengoba kudingwa isigaba sama-34 soMthetho Wamandla Enuzi (uMthetho 46 we-1999).

2. IMININGWANE YOMDAYISELMAZWE (UMTHUMELI) (Abangenisi abengeziwe/abathumeli bangabalwa eshidini eliseleleni elinikezwe njengeSithasiselo A)

Igama Lenkampani
### 3. IMINININGWANE YOMSEBENZISI (Abasebenzisi abengeziwe bangabhalwa eshidini elisecelele elinikezwe njengeSithasiselo A)

<table>
<thead>
<tr>
<th>Igama Lenkampani</th>
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<tbody>
<tr>
<td>Inombolo Yocingo</td>
<td>I-imeyili</td>
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<td>Ikheli Lendawo</td>
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<td>Ikheli Leposi</td>
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<td>Ikhodi</td>
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<td>Izwe</td>
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**DMRE 25**

<table>
<thead>
<tr>
<th>Inombolo Yocingo</th>
<th>I-imeyili</th>
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<tr>
<td>Ikheli Lendawo</td>
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<td>Ikheli Leposi</td>
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<td>Ikhodi</td>
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<tr>
<td>Izwe</td>
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</tbody>
</table>

Isizindalwazi

Uhlulo Iwebhizinisi

Impahlia/izinto zokusebenza

/ ukusetshenziswa

okuhlosiwe

kobuchwepheshe

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Isizindalwazi

Uhlobo Iwebhizinisi

Ikheli lokusebenzisela
(Uma lihlukile kwelingenhla)

Impahla/Izinto
zokusebenza
/ ukusetshenziswa
okuhlosiwe
kobuchwepheshe

Sicela usho imisebenzi ofisa ukuyenza ngempahla engavunyelwe/impahla ewumthombo/impahla yenuzi ekhethekile /impahla ephathelene nenuzi; noma ubuchwepheshe
ngaphambi kokuthumela impahla kwamanye amazwe noma ngemumva kokuthumela impahla kwamanye amazwe:

☐ Ukuzuza ☐ Ukuthola ☐ Ukusebenzisa
☐ Ukucubungula ☐ Ukukhiqiza ☐ Ukulahlwa kwe*
☐ Ukuthutha ☐ Ukugcina ☐ Ukucubungula kabusha
☐ Ukukhiqiza amandla enuzu ☐ Ukunothisa ☐ ukungenisa ezweni nokuThutha
☐ Okunye (Sicela ukubhale)

* “Ukulahlwa kwe” okusetshenziswe maqondana nezivikelo kusho ukuthengisa, ukushintshana, ukunikela, ukusabalalisa, ukubolekisa noma nganoma iyiphi enye indlela ukudlulisa futhi "ukulahlwa kwe" kunencazelo efanayo.

Ingabe igunyaziwe yini imisebenzi emaqondana nalemisebenzi engenhla? Yebo ☐ Cha ☒,

(Uma uthi yebo, sicela unamathelise ikhophi. Uma uthi cha, sicela ufake isicelo.)
DMRE 25

Qaphela: Ngalaphandle kokugunyazwa okubhaliwe kukqaNgqongqoshe, akukho muntu, isikhungo, inhlangano noma umgwamanda (isb., abasebenzisi, izinkampani zokuthutha, amakhasimende, abahlinzeki, osontkolileka, osontkolileka abancane, njll.) ongenza noma yimiphi imisebenzi engenthla egameni, noma ngokubambisana nenkampani yakho.
4. INCAZELO YEMPAHLA, IZINTO ZOKUSEBENZA NOMA UBUCHWEPHESHE OBUZOTHUNYELWA KWAMANYE AMAZWE

<table>
<thead>
<tr>
<th>Inombolo ye-ayithimu</th>
<th>Isisindo se-ayithimu</th>
<th>Ikhodi ye-Harmonization System (HS)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Incazelo (okuhlanganisa ubukhulu, ifomu nokwakheka kwe-ayisothophi lapho kufanele khona)</td>
<td>ngayine(g/kg/am athani) kanye nobuningi</td>
<td></td>
</tr>
<tr>
<td>Uma isicelo siyisichibiyelo, sicela ucacise izizathu zokuchitshiyelwa futhi ubonise izinguqoko eziceliwe (qathanisa isicelo sokuqala nesichibiyelo esiceliwe):</td>
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5. IMININGWANE YOKUTHUMELA IMPAHLA

<table>
<thead>
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<th>☐</th>
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<tbody>
<tr>
<td>umsebenzi owodwa wokuvumelana wokushintshana ngempahla</td>
<td>Imisebenzi eminingi yokuvumelana yokushintshana ngempahla</td>
</tr>
</tbody>
</table>

Impahla ihlawumbiselwa ukufika mhlaka: Click or tap to enter a date. kuya Click or tap to enter a date.

Ngakho-ke, ukugunyazwa kucelwa ukuthi kusebenze kusukela mhlaka

Click or tap to enter a date. kuya Click or tap to enter a date.
DMRE 25

*Qaphela: Ukuba semthethweni kwemvume egunyaziwe kufanele kungene phakathi konyaka owodwa wekhalenda (okungukuthi, 01 Januwari kuya ku-31 Disemba 20xx). Kubalulekile futhi ukuqaphela ukuthi isikhathi sokuthola ukugunyazwa singamaviki ayi-8.

Izikhumulo zokuphuma ezweni:

<table>
<thead>
<tr>
<th>Isikhumulo samabhanoyi</th>
<th>Isikhumulo semikhumbi</th>
<th>Amabhoda omhlaba</th>
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<tbody>
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</table>

Ingabe uyakholwa noma usola ukuthi ama-ayithimu enuzi, ubuchwepheshe nanoma yimaphi amasevisi azodayiselwa amanye amazwe noma azohlinzekwa ukuthi angasetshenziswa ohlelweni lwezikali ezibhubhisa kakhulu?

☐ Yebo ☐ Cha

Uma uthi yebo, sicela unikeze ulwazi olubanzi:

<table>
<thead>
<tr>
<th>☐ Yebo</th>
<th>☐ Cha</th>
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</table>

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6. IMINININGWANE YOMUNTU OKUXHUNYANWA NAYE

<table>
<thead>
<tr>
<th>Amagama aphelele</th>
<th>Isibongo</th>
<th>Inombolo</th>
<th>Inombolo yeselula</th>
<th>Yocingo</th>
</tr>
</thead>
</table>

Ingabe umuntu okuxhunyanwa naye musha? Yebo ☐ Cha ☐.

Uma uthi yebo, ingabe indawo yangaphambilini yokuxhumana iyashintshwa yebo ☐ Cha ☐.
7. INCWADI EFUNGELWE NGOKOMTHETHO WAMANDLA ENUZI

NgokweSigaba sama-35 soMthetho Wamandla Enuzi, we-1999 (uMthetho 46 we-1999)

MINA,    (Amagama aphelele eNhloko Yesikhungo) lapha ngenza isicelo sokugunyazwa ukwenza imisebenzi engvunyelwe eNingizimu Afrika ephathelene nezinto ezingavunyelwe; impahla yenuzi; impahla ephathelene nezikhali zenuzi nezinto zokusebenza; noma ubuchwepheshe futhi simemezele ukuthi lonke ulwazi olunikeziwe luyiqiniso.

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<th>Isiginesha</th>
<th>Irenki</th>
<th>Usuku</th>
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Amanothi ajwayelekile:
Sicela ubuyisele amafovu agcwaliwe lapha : Deingxenyement of Mineral Resources and Energy
71 Trevenna Campus
Cnr Meintjies and Francis Baard Streets,
Pretoria
0001

Ucingo: +27 12 444 3095/ 3076/3811  nomal
nuclearauthorisations@dmre.gov.za

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**ISITHASISELO A se-DMRE 25: ISICELO SOKUTHUMELA IMPAHLA KWAMANYE AMAZWE NOKUYITHUTHA**

**IMININGWANE YOMNGENISI (Sicela unamathisele amanye amashidi uma kudingeka)**

<table>
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<tr>
<th>Izwe</th>
<th>Igama Lenkampani</th>
<th>Ikheli Lendawo</th>
<th>Ikheli Leposi</th>
<th>Inombolo Yocingo:</th>
<th>Impahlazinto zokusebenza</th>
<th>Ukusetshenziswa Okuhlosiwe noma Isevisi Ehlinzekiwe</th>
<th>Uhlobo Lwebhizinisi</th>
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**IMININGWANE YOMSEBENZISI (Sicela unamathisele amanye amashidi uma kudingeka)**

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</table>
ISITHASISELO B: UMHLAHLANDLELA WOKUGCWLISA IFOMU LESICELO

Ingxenye 1: Umdayiselimazwe nomu Umthumeli (Ufana nomfakisicelo): Inkampani yaseNingizimu Afrika ehlinzeka ngempahla noma izinto zokusebenza noma ubuchwepheshe enkampanini ekwelinye izwe


Ingxenye 3: Imininingwane Yomsebenzisi: Umsebenzisi yibhizinisi elicubungula, lisebenzise, liguqule noma lihlanganise ama-ayithimu emkhqizweni noma kwisistimu. Umngenisi angeke ahlala njalo ewumsebenzisi, lapho impahla yenuzi ethunyelwe kwamanye amazwe kunele idluliselwe uMfakisicelo, ngendlela efanayo, bese umfakisicelo uba ngumthumeli kuphela, hhayi umsebenzisi.

Ingxenye 4: Incwadi efungelwe ngoko: Imithetho wamandla enezingi esetshenziswa umkhiqizo. Inkampani yaseNingizimu Afrika ehlinzeka ngempahla noma izinto zokusebenza noma ubuchwepheshe enkampanini ekwelinye izwe

Ingxenye 5: Imininingwane yokuthumela impahla: nikeza imininingwane ephathelene nokuthunyelwa kwempahla (tshengisa ukuthi ngabe umsebenzi owodwa wokuvumelana wokushintshana ngempahla noma eminingi, nikeza izinsuku ezilawumbiselwayo zokuthunyelwa kwempahla, nikeza iskhathi esidingekayo sokusebenza kwegunya lokuthumela impahla, iphothi yokungenisa, njll.)

Ingxenye 6: Imininingwane yomuntu okuxhunyanwa naye: Umuntu okufanele uMnyango uxezange noma yimpho imibuzo, izinkinga noma ulwazi olwengeziwe oludlingekayo mayelana nesicelo

Ingxenye 7: Incwadi efungelwe ngokoMthetho Wamandla Enuzi: Isicelo kufanele sisayinwe yiNhloko Yesikhungo.
Isithisiselo A se-DMRE 25: Uma kunabangenisi abaningi noma abasebenzisi, kunamabulokhi abiwe, kufanele kusetshenziswe amashidi ahlukene.
ISITHASISELO C: ULWAZI OLUJWAYELEKILE

1. Ukugcwaliswa kwamafomu okufaka isicelo kuyadingeka ngokweSigaba sama-34 kanye nesama-35 soMthetho Wanandal Enuzi (uMthetho 46 we-1999).

2. Isicelo kumele sigcwaliswe ngokuphelele. Kubalulekile ukuthi lunikezwe lonke ulwazi olucelwe ukuba lufakwe kwisicelo ukwenzela ukugwema ukubambezeleka ekucutshungulweni kwasicelo.


4. Qaphela ukuthi ifomu lesicelo lihambisane nencwadi ekhavayo kokubili kusayiniwe yiNhloko Yesikhungo.

5. Uma ufaka isicelo okokuqala, iphrofayili yemenkampani (esayinwe yiNhloko Yesikhungo) kufanele ihanjiswe kanye nefomu lelesicelo.


7. Qaphela ukuthi ukugunyazwa kunganizwe kuncike kunoma yimiphi imibandela (uma ikhona) enganquinywa uNgqongqoshe Wezezimbiwa naMandla.

8. Konke ukugunyazwa kokungenisa impahla ezweni nokuyithumela kwamanye amazwe kuvumeleke isikhathi esingeqile futhi hhayi ngaphezu konyaka owodwa (okungukuthi, 01 Januwari kuya ku-31 Disemba 20xx).

9. Ukugunyazwa kokuthunyelwa/kokungenisa kwemphahla kwamanye amazwe okusemthethweni nakho kungachitshiyelwa/kukuyibwe ngaphambi kokuphelelela isikhathi uma kukhona izinguqoko ezihlobene nemisebenzi ngaphezu konyaka owodwa (okungukuthi, 01 Januwari kuya ku-31 Disemba 20xx).

10. Ukuvuselela (ukunwetshwa onyakeni wekhalenda olandelayo) konyaka wekhalenda olandelayo kuvulwa nomina kusukela mhlaka-1 kuJuni wonyaka owandelayo; lokhu kuphinde kuhlukaniswe njengokuchitshiyelwa/ukuyiweleza.
11. Imibuzo nanoma yikuphi ukulandelela okuhlobene nokugunyazwa kwezikhali zenuzi kufanele kubhekiswe lapha; nuclearauthorisations@dmre.gov.za.

12. Uma ukugunyazwa sekuvunyiwe, izaziso, imibiko, iziqinisekiso nanoma yiluphi olunye ulwazi oludingekayo ngokwemibandela yokugunyazwa kufanele ludluliselwe lapha; nonproliferation@dmre.gov.za.

13. Ikhophi yokuqala yokugunyazwa okunikeziwe kufanele ibuyiselwe eMnyangweni ingakapheli inyanga; uma kwenzeka inkampani ihxiswa, lapho incwadi yesimemezelo kufanele inanyathiselwe; esimweni lapho inkampani iphetha imisebenzi ephathelene nokugunyazwa, noma ngemva kokugunyazwa kokubuyekezwa kokugunyazwa noma emva kokuphelelewa isikhathi.
SOUTH AFRICAN REVENUE SERVICE

NO. R. 3146

10 March 2023

RULES PROMULGATED UNDER SECTION 103 OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011), PRESCRIBING THE PROCEDURES TO BE FOLLOWED IN LODGING AN OBJECTION AND APPEAL AGAINST AN ASSESSMENT OR A DECISION SUBJECT TO OBJECTION AND APPEAL REFERRED TO IN SECTION 104(2) OF THAT ACT, PROCEDURES FOR ALTERNATIVE DISPUTE RESOLUTION, THE CONDUCT AND HEARING OF APPEALS, APPLICATION ON NOTICE BEFORE A TAX COURT AND TRANSITIONAL RULES

In terms of section 103 of the Tax Administration Act, 2011, I, Enoch Godongwana, the Minister of Finance, after consultation with the Minister of Justice and Correctional Services, hereby prescribe in the Schedule hereto, the rules governing the procedures to lodge an objection and appeal against an assessment or decision under Chapter 9 of the Act, the procedures for alternative dispute resolution and the conduct and hearing of appeals before a Tax Board or Tax Court.

These Rules repeal the Rules published in Government Gazette No.37819 of 11 July 2014 and take effect from the date of publication.

MINISTER OF FINANCE
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Part A
General provisions

1. Definitions

In these rules, unless the context indicates otherwise, a term which is assigned a meaning in the Act, has the meaning so assigned, and the following terms have the following meaning:

“appeal” means an appeal under section 107(1) by a taxpayer against an assessment to the tax board or tax court in the manner, under the terms and within the period prescribed in the Act and these rules;

“appellant” means a taxpayer who has noted an appeal against an assessment as defined in these rules;

“assessment” includes, for purposes of these rules, a decision referred to in section 104(2) of the Act;

“clerk” means the clerk of the tax board appointed under section 112 of the Act;

“day” means a “business day” as defined in section 1 of the Act;

“deliver” means to submit, lodge, issue, give, send or serve a document to the address specified for this purpose under these rules, in the following manner:

(a) by SARS, the clerk or the registrar, in the manner referred to in section 251 or 252 of the Act, except the use of ordinary post;

(b) by SARS, if the taxpayer or appellant uses a SARS electronic filing service to dispute an assessment, by posting it on the electronic filing page of the taxpayer or appellant; or

(c) by the taxpayer or appellant, by—

(i) handing it to SARS, the clerk or the registrar;

(ii) sending it to SARS, the clerk or the registrar by registered post;

(iii) sending it to SARS, the clerk or the registrar by electronic means to an e-mail address or telefax number; or

(iv) if the taxpayer or appellant uses a SARS electronic filing service to dispute an assessment, submitting it through the SARS electronic filing service.

“document” means a document as defined in the Act, and includes—

(a) an agreement between the parties under these rules, whether in draft or otherwise;
(b) a request or application under these rules; and
(c) a notice required under these rules;
“electronic address” has the meaning assigned in the rules for electronic
communication issued under section 255 of the Act;
“electronic filing page” has the meaning assigned in the rules for electronic
communication issued under section 255 of the Act;
“grounds of assessment”, for purposes of these rules, include any—
(a) grounds of assessment referred to in section 42(6) or section 96(2) of the Act;
(b) grounds for a decision by SARS not to remit an administrative non-compliance
penalty under Part E of Chapter 15 of the Act;
(c) grounds for a decision by SARS not to remit a substantial understatement penalty
under section 223(3) of the Act;
(d) grounds for a decision referred to in section 104(2) of the Act; and
(e) reasons for assessment provided by SARS under rule 6(5).
“party” means—
(f) for purposes of an objection, the taxpayer or SARS;
(g) for purposes of an appeal to the tax board or tax court, the appellant or SARS;
and
(h) for purposes of an application under Part F, the applicant or the respondent;
“parties” means—
(a) for purposes of an objection, the taxpayer and SARS;
(b) for purposes of an appeal to the tax board or tax court, the appellant and SARS;
and
(c) for purposes of an application under Part F, the applicant and the respondent;
“registrar” means the registrar of the tax court appointed under section 121 of the Act;
“Rules Board for Courts of Law Act” means the Rules Board for Courts of Law Act,
1985 (Act No. 107 of 1985);
“SARS electronic filing service” has the meaning assigned in the electronic
communication rules issued under section 255 of the Act;
“sign” or “signature” has the meaning assigned in the electronic communication rules
issued under section 255 of the Act to an electronic signature, where a party—
(a) uses electronic means to deliver a document at an electronic address provided
by the other party, the clerk or the registrar for this purpose; or
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(b) uses a SARS electronic filing service to lodge an objection or note an appeal under these rules;

“Superior Courts Act” means the Superior Courts Act, 2013 (Act No. 10 of 2013);

“the Act” means the Tax Administration Act, 2011 (Act No. 28 of 2011); and

“these rules” means the rules reflected in this Schedule made under section 103 of the Act.

2. Prescribed form and manner and date of delivery

(1) A document, notice or request required to be delivered or made under these rules must be—

(a) in the form as may be prescribed by the Commissioner under section 103 of the Act;

(b) in writing and be signed by the relevant party, the party’s duly authorised representative, the clerk or the registrar, as the case may be; and

(c) delivered to the address, including an electronic address, that—

(i) the taxpayer or appellant must use or has selected under these rules;

(ii) SARS has specified under these rules or, in any other case, the Commissioner has specified by public notice as the address at which the documents must be delivered to SARS; or

(iii) is determined under rule 3 as the address of the clerk or the registrar.

(2) For purposes of these rules, the date of delivery of a document—

(a) in the case of delivery by SARS, the clerk or the registrar, is regarded as the date of delivery of the document in the manner referred to in the definition of “deliver” in rule 1, but subject to section 253; and

(b) in the case of delivery by the taxpayer, appellant or applicant (other than SARS), is regarded as the date of the receipt of the document by SARS, the clerk or the registrar.

3. Office of clerk of tax board and registrar of tax court

(1) The location of the office of the clerk and the registrar will be determined by a senior SARS official from time to time by public notice.

(2) The office of the clerk and the registrar will be open every Monday to Friday, excluding public holidays, from 08h00 to 16h00.
4. Extension of time periods

(1) Except where the extension of a period prescribed under the Act or these rules is otherwise regulated in Chapter 9 of the Act or these rules, a period may be extended or shortened by agreement between—
   (a) the parties;
   (b) a party or the parties and the clerk; or
   (c) a party or the parties and the registrar.

(2) A request for an extension must be delivered to the other party before expiry of the period prescribed under these rules unless the parties agree that the request may be delivered after expiry of the period.

(3) If SARS is afforded a discretion under these rules to extend a time period applicable to SARS, SARS must in the notice of the extension state the grounds of the extension.

(4) If a period is extended or shortened under this rule by an agreement between the parties or a final order pursuant to an application under Part F, the period within which a further step of the proceedings under these rules must be taken commences on the day that the extended or shortened period ends.

5. Index and pagination of documents

(1) In all proceedings before the tax board and tax court, all documents required to be delivered under these rules must be—
   (a) if drafted under these rules, divided into paragraphs numbered consecutively;
   (b) paginated by the party who seeks to put them before the tax board or tax court; and
   (c) as far as practical, arranged in chronological order.

(2) All documents must be accompanied by an index that corresponds with the sequence of the paginated documents and the index must contain sufficient information to enable the tax board or tax court to identify every document without having to refer to the document itself.

(3) If additional documents are filed after the index has been completed, the party who files additional documents must paginate them following the method of original pagination, and compile a supplementary index describing the additional documents.
(4) Unless the parties agree otherwise, the party who produces the paginated documents and index must make the number of copies specified by the clerk or the registrar of the original and any supplementary documents, as well as the related index, and deliver a copy to the clerk or registrar and to the other party.

(5) A document delivered electronically must comply with the rules for electronic communication issued under section 255 of the Act.

Part B

Reasons for assessment, objection, appeal and test cases

6. Reasons for assessment

(1) A taxpayer who is aggrieved by an assessment may, prior to lodging an objection, request SARS to provide the reasons for the assessment required to enable the taxpayer to formulate an objection in the form and manner referred to in rule 7.

(2) The request must—
(a) be made in the prescribed form and manner;
(b) specify an address at which the taxpayer will accept delivery of the reasons; and
(c) be delivered to SARS within 30 days from the date of assessment.

(3) The period within which the reasons must be requested by the taxpayer may be extended by SARS for a period not exceeding 45 days if a SARS official is satisfied that reasonable grounds exist for the delay in complying with that period.

(4) Where a SARS official is satisfied that the reasons required to enable the taxpayer to formulate an objection have been provided, SARS must, within 30 days after delivery of the request, notify the taxpayer accordingly which notice must refer to the documents wherein the reasons were provided.

(5) Where in the opinion of a SARS official the reasons required to enable the taxpayer to formulate an objection have not been provided, SARS must provide the reasons within 45 days after delivery of the request for reasons.

(6) The period for providing the reasons may be extended by SARS if a SARS official is satisfied that more time is required by SARS to provide reasons due to exceptional circumstances, the complexity of the matter or the principle or the amount involved.
(7) An extension may not exceed 45 days and SARS must deliver a notice of the extension to the taxpayer before expiry of the 45 day period referred to in subrule (5).

7. Objection against assessment

(1) A taxpayer who may object to an assessment under section 104 of the Act, must deliver a notice of objection within 80 days after—

(a) delivery of a notice under rule 6(4) or the reasons requested under rule 6; or

(b) where the taxpayer has not requested reasons, the date of assessment.

(2) A taxpayer who lodges an objection to an assessment must—

(a) complete the prescribed form in full;

(b) set out the grounds of the objection in detail including—

(i) specifying the part or specific amount of the disputed assessment objected to;

(ii) specifying which of the grounds of assessment are disputed; and

(iii) submitting the documents required to substantiate the grounds of objection that the taxpayer has not previously delivered to SARS for purposes of the disputed assessment;

(c) if a SARS electronic filing service is not used, specify an address at which the taxpayer will accept delivery of SARS's decision in respect of the objection as well as all other documents that may be delivered under these rules;

(d) sign the prescribed form or ensure that the prescribed form is signed by the taxpayer’s duly authorised representative; and

(e) deliver, within the 80 day period, the completed form at the address specified in the assessment or, where no address is specified, the address specified under rule 2.

(3) The taxpayer may apply to SARS under section 104(4) for an extension of the period for objection.

(4) Where a taxpayer delivers an objection that does not comply with the requirements of subrule (2), SARS may regard the objection as invalid and must notify the taxpayer accordingly and state the ground for invalidity in the notice within 30 days of delivery of the invalid objection, if—

(a) the taxpayer used a SARS electronic filing service for the objection and has an electronic filing page;
(b) the taxpayer has specified an address required under subrule (2)(c); or
(c) SARS is in possession of the current address of the taxpayer.

(5) A taxpayer who receives a notice of invalidity in respect of an objection lodged within the 80 day period may within 20 days of delivery of the notice submit a new objection without having to apply to SARS for an extension under section 104(4).

(6) If the taxpayer fails to submit a new objection or submits a new objection which fails to comply with the requirements of subrule (2) within the 20 day period, the taxpayer may thereafter only submit a new and valid objection together with, if required, an application to SARS for an extension of the period for objection under section 104(4).

8. Request for substantiating documents after objection lodged

(1) Within 30 days after delivery of an objection, SARS may require a taxpayer to produce the additional substantiating documents necessary to decide the objection.

(2) The taxpayer must deliver the documents within 30 days after delivery of the notice by SARS.

(3) If reasonable grounds for an extension are submitted by the taxpayer, SARS may extend the period for delivery of the requested document for a further period not exceeding 20 days.

9. Decision on objection

(1) SARS must notify the taxpayer of the allowance or disallowance of the objection and the basis thereof under section 106(2) of the Act within—
(a) 60 days after delivery of the taxpayer’s objection; or
(b) where SARS requested supporting documents under rule 8, 45 days after—
   (i) delivery of the requested documents; or
   (ii) if the documents were not delivered, the expiry of the period within which the documents must be delivered.

(2) SARS may extend the 60 day period for a further period not exceeding 45 days if, in the opinion of a senior SARS official, more time is required to take a decision on the objection due to exceptional circumstances, the complexity of the matter or the principle or the amount involved.
(3) If a period is extended the official must, before expiry of the 60 day period, inform the taxpayer that the official will decide on the objection within a longer period not exceeding 45 days.

10. Appeal against assessment

(1) A taxpayer who wishes to appeal against the assessment to the tax board or tax court must deliver a notice of appeal in the prescribed form and manner within—
(a) 30 days after delivery of the notice of disallowance of the objection under rule 9; or
(b) the extended period pursuant to an application under section 107(2).

(2) A notice of appeal must—
(a) be made in the prescribed form;
(b) if a SARS electronic filing service is used, specify an address at which the appellant will accept delivery of documents when the SARS electronic filing service is no longer available for the further progress of the appeal;
(c) specify in detail—
(i) in respect of which grounds of the objection referred to in rule 7 the taxpayer is appealing;
(ii) the grounds for disputing the basis of the decision to disallow the objection referred to in section 106(5); and
(iii) any new ground on which the taxpayer is appealing;
(d) be signed by the taxpayer or the taxpayer’s duly authorised representative; and
(e) indicate whether or not the taxpayer wishes to make use of the alternative dispute resolution procedures referred to in Part C, should the procedures under section 107(5) be available.

(3) The taxpayer may appeal on a new ground not raised in the notice of objection under rule 7 unless it constitutes a new objection against a part or amount of the disputed assessment not objected to under rule 7.

(4) If the taxpayer in the notice of appeal relies on a ground not raised in the objection under rule 7, SARS may require a taxpayer within 15 days after delivery of the notice of appeal to produce the substantiating documents necessary to decide on the further progress of the appeal.
(5) The taxpayer must deliver the documents within 15 days after delivery of the notice by SARS unless SARS extends the period for delivery for a further period not exceeding 20 days if reasonable grounds for an extension are submitted by the taxpayer.

11. Appeal to tax board or tax court

(1) Where—

(a) the provisions of section 109(1) of the Act apply, the appeal must be dealt with by the tax board under Part D; and

(b) the chairperson of the tax board directs an appeal to the tax court under section 109(5) or the provisions of section 117 apply, the appeal must be dealt with by the tax court under Part E.

(2) If no alternative dispute resolution procedures under Part C are pursued, the appellant must, if the appeal is to be dealt with by the tax board, within 35 days of delivery of the notice of appeal request, by notice, the clerk to set the matter down before the tax board under rule 26.

12. Test cases

(1) A senior SARS official must upon designating an objection or appeal as a test case or staying a similar objection or appeal by reason of a designation under section 106(6) of the Act, inform the taxpayers or appellants accordingly by notice before—

(a) the objection is decided under rule 9;

(b) if the appeal is to be dealt with by the tax board, a decision by the chairperson of the tax board is given under section 114; or

(c) if the appeal is to be dealt with by the tax court, the appeal is heard by the tax court.

(2) The notice must set out—

(a) the number of and common issues involved in the objections or appeals that the test case is likely to be determinative of;

(b) the question of law or fact or both law and fact that, subject to the augmentation thereof under rule 34, constitute the issues to be determined by the test case; and
(c) the importance of the test case to the administration of the relevant tax Act.

(3) The taxpayer or appellant concerned may within 30 days of delivery of the notice, deliver a notice—

(a) opposing the decision that an objection or appeal is designated as a test case;
(b) opposing the decision that an objection or appeal is stayed pending the final determination of a test case on a similar objection or appeal before the tax court;

or

(c) if the objection or appeal is to be stayed, requesting a right of participation in the test case,

which notice must set out the grounds of opposition or for participation, as the case may be.

(4) If no notice under subrule (3) is received by SARS, the designation of the test case or suspension of the objection or appeal by reason of the designation is regarded as final.

(5) Within 30 days after receipt of a notice under subrule (3) a senior SARS official may—

(a) withdraw the decision to select the objection or appeal as test case or to stay the objection or appeal pending the outcome of a test case;
(b) agree that a taxpayer or appellant requesting participation may do so; or
(c) apply to the tax court under Part F for an order under rule 52.

(6) The stay of an objection or appeal terminates on the date of the—

(a) expiry of the 30 day period prescribed under subrule (5), if a taxpayer or appellant has delivered a notice under subrule (3) and the senior SARS official has not within the 30 day period withdrawn the decision under subrule (5)(a) or made an application under subrule (5)(c);
(b) delivery of the notice by the official that the decision has been withdrawn under subrule (5)(a);
(c) agreement between the taxpayer or appellant and the official that the stay of the objection or appeal is terminated; or
(d) dismissal by the tax court, or higher court dealing with an appeal against the decision of the tax court under rule 52, of an application by the official under subrule (5)(c).

(7) For the period during which an objection or appeal is stayed under section 106(6)(b)—
(a) a period prescribed under these rules (other than under this rule) in relation to
the objection or appeal, does not apply; and
(b) if the staying of an objection or appeal terminates, a period prescribed under
these rules is treated as if the period was extended by the same period that the
suspension of the objection or appeal was in effect.

(8) Proceedings in an objection or appeal under these rules which have been
instituted but not determined by the tax board, tax court or any other court of law are
stayed with effect from delivery of the notice under subrule (1) until the stay of an
objection or appeal is terminated under subrule (6).

(9) A test case designated under section 106(6) must be heard by the tax court
constituted under section 118(5) and if not so directed, the tax court constituted under
section 118(1).

(10) For purposes of a cost order by the tax court, or higher court dealing with an
appeal against the judgment of the tax court, in a test case designated under
section 106(6), the appellants in the test case include:
(a) the appellant whose appeal was selected as the test case; and
(b) a taxpayer or appellant who participated in the test case.

(11) In the event that a tax court under section 130, or a higher court dealing with
an appeal against the judgment of the tax court in the test case, awards costs and—
(a) SARS is substantially successful in a test case, the appellants in the test case
will be responsible for their legal costs on the proportionate basis as may be
determined by the tax court; or
(b) the appellants are substantially successful in a test case, SARS will be liable for
the legal costs of the appellants and the taxpayers whose objections or appeals
were stayed on the proportionate basis as may be determined by the tax court.

Part C
Alternative dispute resolution

13. Notice of alternative dispute resolution

(1) If the appellant has in a notice of appeal indicated a willingness to participate
in alternative dispute resolution proceedings under this Part in an attempt to resolve
the dispute, SARS must inform the appellant by notice within 30 days of receipt of the
notice of appeal whether or not the matter is appropriate for alternative dispute resolution.

(2) If the appellant has not indicated in the notice of appeal that the appellant wishes to make use of alternative dispute resolution under this Part, but SARS is satisfied that the matter is appropriate for alternative dispute resolution and may be resolved by way of the procedures referred to in this Part—
   (a) SARS must inform the appellant accordingly by notice within 30 days of receipt of the notice of appeal; and
   (b) the appellant must within 30 days of delivery of the notice by SARS deliver a notice stating whether or not the appellant agrees thereto.
(3) An appellant who requests alternative dispute resolution or agrees thereto, is regarded as having accepted the terms of alternative dispute resolution set out in this Part.

14. Reservation of rights

(1) The parties participate in alternative dispute resolution proceedings under this Part with full reservation of their respective rights in terms of the procedures referred to in the other Parts of these rules.

(2) Subject to rule 22(3)(c), any representations made or documents submitted in the course of the alternative dispute resolution proceedings will be without prejudice.

15. Period of alternative dispute resolution

(1) The period within which the alternative dispute resolution proceedings under this rule is conducted commences on the date of delivery of the notice by SARS under rule 13(1) or the notice by the appellant under rule 13(2)(b), and ends on the date the proceedings are resolved under rule 23 or 24 or terminated under rule 25.

(2) The period referred to in subrule (1) interrupts the periods prescribed for purposes of proceedings under rule 11 and Parts D, E and F of these rules.

(3) The parties must finalise the alternative dispute resolution proceedings within 90 days after the commencement date referred to in subrule (1).
16. Appointment of facilitator

(1) A person appointed as a facilitator of alternative dispute resolution proceedings under this Part:

(a) may be a SARS official;
(b) must be a person of good standing who has appropriate experience in the field of tax;
(c) must comply with the duties under rule 17; and
(d) must be acceptable to both parties.

(2) A facilitator is only required to facilitate the proceedings if the parties so agree.

(3) Where the parties agree to use a facilitator, a senior SARS official must appoint a person referred to in subrule (1) within 15 days after the commencement date of the proceedings under rule 15, and give notice thereof to the appellant and the SARS official to whom the appeal is allocated.

(4) A senior SARS official may not remove the facilitator appointed for the proceedings once the facilitator has commenced with the proceedings, save—

(a) at the request of the facilitator;
(b) by agreement between the parties;
(c) at the request of a party and if satisfied that there has been misconduct, incapacity, incompetence or non-compliance with the duties under rule 17 by the facilitator; or
(d) under the circumstances referred to in rule 18.

(5) A senior SARS official may request a party to submit evaluations of the facilitation process, including an assessment of the facilitator, which evaluations are regarded as SARS confidential information.

17. Conduct of facilitator

A person appointed to facilitate the proceedings under this Part has a duty to—

(a) act within the prescripts of the proceedings under this Part and the law;
(b) seek a fair, equitable and legal resolution of the dispute between the appellant and SARS;
(c) promote, protect and give effect to the integrity, fairness and efficacy of the alternative dispute resolution process;
(d) act independent and impartial;
(e) conduct himself or herself with honesty, integrity and with courtesy to all parties;

(f) act in good faith;

(g) decline an appointment or obtain technical assistance when a case is outside the field of competence of the facilitator; and

(h) attempt to bring the dispute to an expeditious conclusion.

18. Conflict of interest of facilitator

(1) A facilitator will not solely on account of his or her liability to tax and, if applicable, employment by SARS be regarded as having a personal interest or a conflict of interest in proceedings in which he or she is appointed to facilitate.

(2) A facilitator must withdraw from the proceedings as soon as the facilitator becomes aware of a conflict of interest which may give rise to bias which the facilitator may experience with the matter concerned or other circumstances that may affect the facilitator’s ability to remain objective for the duration of the proceedings.

(3) Either party may request the senior SARS official who appointed the facilitator to withdraw the facilitator on the basis of conflict of interest or other indications of bias and, if the parties so agree, appoint a new facilitator to continue the proceedings.

19. Determination and termination of proceedings by facilitator

(1) The facilitator must, after consulting the appellant and the SARS official involved in the alternative dispute resolution proceedings—

(a) within 20 days of the facilitator’s appointment, determine a place, date and time at which the parties must convene the alternative dispute resolution meeting and notify the parties accordingly in writing; and

(b) if required, notify each party in writing which written submissions or any other document should be furnished or exchanged and when the submissions or documents are required.

(2) Where a facilitator has not been appointed, the parties must—

(a) within 30 days determine a place, date and time at which the parties must convene the alternative dispute resolution meeting; and

(b) if required, notify the other party in writing which written submissions or any other document should be furnished or exchanged and when the submissions or documents are required.
(3) The facilitator may summarily terminate the proceedings without prior notice—
(a) if a party fails to attend the meeting;
(b) if a party fails to carry out a request under subrule (1)(b);
(c) if of the opinion that the dispute cannot be resolved through such proceedings; or
(d) for any other appropriate reason.

20. Proceedings before facilitator

(1) The alternative dispute resolution proceedings before the facilitator must be conducted in accordance with the procedures set out in this Part.

(2) A facilitator or a party is not required to record the proceedings and the proceedings may not be electronically recorded.

(3) During the proceedings the appellant, if a natural person or if a representative taxpayer within the meaning of section 153 of the Act, must be personally present or participate by telephonic or video conferencing and, if SARS so agrees, may be represented by a representative of the appellant’s choice.

(4) If a facilitator was appointed, the facilitator, in exceptional circumstances, may allow the appellant to be represented in the appellant’s absence by a representative of the appellant’s choice.

(5) The meeting may be—
(a) concluded at the instance of the facilitator or if the parties so agree; and
(b) if both parties and the facilitator, if appointed, agree, resumed at the place, date or time determined by the parties and which suits the facilitator.

(6) If a facilitator was appointed, the facilitator must at the conclusion of a meeting deliver a report within five days that records—
(a) the issues which were resolved;
(b) the issues upon which agreement or settlement could not be reached; and
(c) any other point which the facilitator considers necessary.

(7) The facilitator must deliver a final report to the taxpayer and SARS within 10 days of the cessation of the proceedings.
21. Recommendation by facilitator

(1) SARS, the appellant and the facilitator may agree at the commencement of the proceedings that, if no agreement or settlement is ultimately reached between the parties, the facilitator may make a written recommendation at the conclusion of the proceedings.

(2) The facilitator must deliver the recommendation to the parties with 30 days after the termination of the proceedings under rule 25 unless the parties agree to an extension of this period.

(3) A recommendation by a facilitator will not be admissible during any subsequent proceedings including court proceedings unless it is required by the tax court for purposes of deciding costs under section 130 of the Act.

22. Confidentiality of proceedings

(1) Representations made or documents tendered to the facilitator in confidence by a party during the course of the facilitation should be kept by the facilitator in confidence and not be disclosed to the other party except with the consent of the party that disclosed the information.

(2) A facilitator who is not a SARS official will be regarded as such for purposes of Chapter 6 of the Act.

(3) The proceedings under this rule will not be one of record, and any representation made or document tendered in the course of the proceedings—

(a) is subject to the confidentiality provisions of Chapter 6;
(b) is made or tendered without prejudice; and
(c) may not be tendered in any subsequent proceedings as evidence by a party, except—

(i) with the knowledge and consent of the party who made the representation or tendered the document;
(ii) if such representation or document is already known to, or in the possession of, that party;
(iii) if such representation or document is obtained by the party otherwise than under the proceedings in terms of this rule; or
(iv) if a senior SARS official is satisfied that the representation or document is fraudulent.
(4) No person may—
(a) subject to the circumstances listed in subrule (3)(c), subpoena a person involved in the alternative dispute resolution proceedings in whatever capacity to compel disclosure of any representation made or document tendered in the course of the proceedings;
(b) subpoena the facilitator to compel disclosure of any representation made or document tendered in the course of the proceedings in any other proceedings; or
(c) subpoena the facilitator during or after termination of the proceedings under rule 25 to explain or defend a recommendation made under rule 21.

23. Resolution of dispute by agreement

(1) A dispute which is subject to the procedures under this rule, may be resolved by agreement whereby a party accepts, either in whole or in part, the other party’s interpretation of the facts or the law applicable to those facts or both.

(2) An agreement under this rule—
(a) must be recorded in writing and signed by the appellant and the SARS official duly authorised to do so;
(b) must relate to the appeal as a whole, including costs;
(c) if not all issues in dispute were resolved, stipulate those areas in dispute—
(i) that are resolved; and
(ii) that could not be resolved and on which the appellant may continue the appeal to the tax board or tax court;
(d) may be made an order of court either with the consent of both parties, or on application to the tax court by a party under Part F; and
(e) must be reported internally in SARS in the manner as may be required by the Commissioner.

(3) Where an agreement in respect of all the issues in dispute is concluded, SARS must issue an assessment to give effect to the agreement within a period of 45 days after the date of the last signing of the agreement.

(4) If the appellant wishes to pursue the appeal on the unresolved issues to the tax board or tax court, the appellant must deliver a notice to this effect to the clerk or registrar, as the case may be, within 15 days of the date of the agreement.
24. Resolution of dispute by settlement

(1) Where the parties have agreed to the ADR process and are, despite all reasonable efforts, unable to resolve the dispute under rule 23, the parties may attempt to settle the matter in accordance with Part F of Chapter 9 of the Act.

(2) A settlement under Part F of Chapter 9 pursuant to proceedings under this Part—

(a) is subject to the approval of the senior SARS official referred to in section 147 of the Act;
(b) must be recorded in writing and signed by the appellant and the senior SARS official;
(c) must relate to the appeal as a whole, including costs;
(d) if not all issues in dispute were settled, stipulate those areas in dispute—
   (i) that are resolved; and
   (ii) that could not be resolved and on which the appellant may continue the appeal to the tax board or tax court;
(e) may be made an order of court either with the consent of both parties, or on application to the tax court by a party under Part F; and
(f) must be reported in the manner referred to in section 149.

(3) Where a settlement in respect of all the issues in dispute is concluded, SARS must issue the assessment referred to in section 150 to give effect to the settlement within a period of 45 days after the date of the last signature of the settlement.

(4) If the appellant wishes to pursue the appeal on the unresolved issues to the tax board or tax court, the appellant must deliver a notice to this effect to the clerk or registrar, as the case may be, within 15 days of the date of the settlement.

25. Termination of proceedings

(1) The alternative dispute resolution proceedings are terminated on the day after the expiry of the 90 day period under rule 15, unless the parties agreed that this period may be extended.

(2) Before expiry of the 90 day period under rule 15 or any extension thereof, if no agreement under rule 23 or settlement under rule 24 is concluded, the alternative dispute resolution proceedings are terminated on the date that—

(a) the facilitator terminates the proceedings under rule 19;
(b) the parties so agree; or  
(c) a party delivers a notice of termination to the other party.

(3) If alternative dispute resolution proceedings are terminated under this rule, the appellant must within 20 days of the date of the termination—
(a) if the appeal is to be dealt with by the tax board, request the clerk to set the matter down before the tax board under rule 26; or  
(b) if the appeal is to be dealt with by the tax court, give notice to SARS that the appellant wishes to proceed with the appeal.

Part D  
Procedures of tax board

26. Set down of appeal before tax board

(1) The clerk must set an appeal down before the tax board within 30 days after receipt of—  
(a) a notice by the appellant under rule 11(2), 23(4), 24(4) or 25(3);  
(b) a decision by the chairperson to condone non-appearance before the tax board under rule 30; or  
(c) an order by the tax court to condone non-appearance before the tax board under rule 53.

(2) The clerk in his or her sole discretion may allocate a date for the hearing.

(3) The clerk must give the parties written notice of the date, time and place for the hearing of the appeal at least 20 days before the hearing.

(4) If the appellant fails to apply for the date within the prescribed period, SARS must apply for a date for the hearing within 30 days after the expiry of the period.

27. Subpoenas and dossier to tax board

(1) At the request of either party after notice to the other party, or if a tax board so directs, a subpoena may be issued by the clerk requiring a person to—  
(a) attend the hearing of the appeal for the purpose of giving evidence in connection with the appeal; and  
(b) produce any specified document which may be in that person’s possession or under that person’s control and which is relevant to the issues in appeal.
(2) The Rules Regulating the Conduct of the Proceedings of the Magistrates’ Courts of South Africa issued under the Rules Board for Courts of Law Act will apply in respect of subpoenas issued under this rule.

(3) A witness or document subpoenaed must be relevant to the issues in appeal as reflected in the grounds of assessment, notice of objection, notice of disallowance of objection and notice of appeal and must not constitute an abuse of process.

(3A) If a party is of the view that a subpoena requested by or issued at the request of the other party does not meet the criteria set out in subrule (3) and seeks the withdrawal of—

(a) the request to the clerk to issue the subpoena, the requesting party and the clerk must be so informed and if the requesting party does not withdraw the request for the subpoena, the clerk must inform the requesting party to apply to the tax board for the issue of the subpoena; or

(b) the subpoena already issued by the clerk, the clerk and the requesting party must be so informed, and if the requesting party does not agree to withdraw the subpoena, the clerk must inform the party to apply to the tax board for the withdrawal of the subpoena,

and the clerk must set down the application before the tax board in accordance with rule 26(2) and (3) for a hearing and appropriate order by the chairperson.

(4) At least 10 days before the hearing of the appeal or as otherwise agreed between the parties, the clerk must prepare and deliver a dossier to the chairperson and the parties containing copies of—

(a) all returns by the appellant relevant to the tax period in issue;

(b) all assessments relevant to the appeal;

(c) all documents relevant to a request for reasons for the assessment under rule 6;

(d) the notice of objection under rule 7 and documents, if any, provided under rule 8;

(e) the notice of disallowance of the objection under rule 9;

(f) the notice of appeal under rule 10; and

(g) any order by the tax court under Part F relating to the appeal.

(5) The dossier must be prepared in accordance with the requirements of rule 5.
28. Procedures in tax board

(1) Sections 122, 123, 124, 126, 127, 128 and 129 of the Act apply, with the necessary changes, to the tax board and the chairperson.

(2) A party must present all evidence, including leading witnesses, on which the party’s case is based and must adhere to the rules of evidence.

(3) At the conclusion of the evidence, the parties may be heard in argument.

(4) The clerk must as required under section 114(3) deliver of a copy of the tax board’s decision to both parties within 10 days of receipt of the decision.

(5) If no referral of the appeal to the tax court is requested under rule 29, SARS must, if required, issue the assessment to give effect to the decision of the tax board within a period of 45 days after delivery of a copy of the tax board's decision by the clerk.

29. Referral of appeal from tax board to tax court

(1) A party requiring an appeal to be referred to the tax court for a de novo hearing under section 115 of the Act must deliver a notice to the clerk requesting the referral and deliver a copy thereof to the other party.

(2) The referral notice must be delivered within the 21 day period prescribed under section 115 or the period extended under this rule—

(a) after delivery by the clerk of the tax board’s decision under rule 28(4) or decision to extend the period under subrule (5);

(b) after delivery by the registrar of the tax court’s decision to extend the period under rule 53; or

(c) the expiry of the 60 day period within which the chairperson must deliver the decision under section 114(2).

(3) If the party seeking the referral is unable to deliver the notice within the prescribed period, the party may within the 21 day period prescribed under section 115 deliver a request for an extension by the chairperson under section 115(1), to the clerk setting out the grounds for the extension or delay.

(4) The clerk must within 10 days of receipt of the request, deliver the request to the relevant chairperson and a copy thereof to the other party.

(5) The chairperson must determine whether good cause exists for the extension and must make a decision within 15 days of receipt of the request and inform the clerk.
accordingly, and the clerk must notify the parties within 10 days of delivery of the decision of the chairperson.

30. Reasons for non-appearance at tax board hearing

(1) If the chairperson confirms an assessment under section 113(9) of the Act or allows an appeal under section 113(11), a party who failed to appear at the hearing of the board may provide reasons for the non-appearance and request that the chairperson withdraws the tax board’s decision.

(2) The request must set out the reasons for the non-appearance and must be delivered to the clerk within 10 days after—

(a) if the tax board decided the matter on the day of the hearing when the party failed to appear, the date of the hearing;

(b) if the tax board decided the matter after the day of the hearing, the date of delivery of a copy of the tax board’s decision; or

(c) in any other case, the date that the party becomes aware of the tax board’s decision.

(3) The clerk must, within 10 days of receipt of the request deliver the application to the chairperson and a copy thereof to the other party.

(4) The chairperson must determine whether the party’s non-appearance is due to sound reasons and must make a decision within 15 days of receipt of the request and inform the clerk accordingly.

(5) The clerk must deliver the chairperson’s decision to the parties within 10 days of receipt of the decision.

Part E
Procedures of tax court

31. Statement of grounds of assessment and opposing appeal

(1) SARS must deliver to the appellant a statement of the grounds of assessment and opposing the appeal within 45 days after delivery of—

(a) the documents required by SARS under rule 10(5);

(b) if alternative dispute resolution proceedings were followed under Part C, the notice by the appellant of proceeding with the appeal under rule 24(4) or 25(3);
(c) if the matter was decided by the tax board, the notice of a de novo referral of the appeal to the tax court under rule 29(2); or

(d) in any other case, the notice of appeal under rule 10.

(2) The statement of the grounds of opposing the appeal must set out a clear and concise statement of—

(a) the consolidated grounds of the disputed assessment;

(b) which of the facts or the legal grounds in the notice of appeal under rule 10 are admitted and which of those facts or legal grounds are opposed; and

(c) the material facts and legal grounds upon which SARS relies in opposing the appeal.

(3) SARS may include in the statement a new ground of assessment or basis for the partial allowance or disallowance of the objection unless it constitutes a novation of the whole of the factual or legal basis of the disputed assessment or which requires the issue of a revised assessment.

32. Statement of grounds of appeal

(1) The appellant must deliver to SARS a statement of grounds of appeal within 45 days after delivery of—

(a) the required documents by SARS, where it was requested to make discovery under rule 36(1); or

(b) the statement by SARS under rule 31.

(2) The statement must set out a clear and concise statement of—

(a) the grounds upon which the appellant appeals;

(b) which of the facts or the legal grounds in the statement under rule 31 are admitted and which of those facts or legal grounds are opposed; and

(c) the material facts and the legal grounds upon which the appellant relies for the appeal and opposing the facts or legal grounds in the statement under rule 31.

(3) The appellant may include in the statement a new ground of appeal unless it constitutes a ground of objection against a part or amount of the disputed assessment not objected to under rule 7.
33. Reply to statement of grounds of opposing appeal

   (1) SARS may after delivery of the statement of grounds of appeal under rule 32 deliver a reply to the statement within—
   (a) 15 days after the appellant has discovered the required documents, where the appellant was requested to make discovery under rule 35(2); or
   (b) 20 days after delivery of the statement under rule 32.

   (2) The reply to the statement of grounds of appeal must set out a clear and concise reply to any new grounds, material facts or applicable law set out in the statement.

34. Issues in appeal

   The issues in an appeal to the tax court will be those contained in the statement of the grounds of assessment and opposing the appeal read with the statement of the grounds of appeal and, if any, the reply to the grounds of appeal.

35. Amendments of statements

   (1) The parties may agree that a statement under rule 31, 32 or 33 be amended.

   (2) If the other party does not agree to the amendment, the party who requires an amendment may apply to the tax court under Part F for an order under rule 52.

36. Discovery of documents

   (1) The appellant may, within 10 days after delivery of the statement under rule 31, deliver a notice of discovery to SARS requesting it to make discovery on oath of any document material to a ground of the assessment or opposing the appeal specified in the statement under rule 31 not set out in the grounds of assessment as defined in rule 1, to the extent that such document is required by the appellant to formulate its grounds of appeal under rule 32.

   (2) SARS may, within 10 days after delivery of the statement under rule 32 deliver a notice of discovery requesting the appellant to make discovery on oath of any document material to a ground of appeal in the statement under rule 32 and not set out in the grounds of assessment, to the extent such document is required by SARS to formulate its grounds of reply under rule 33.
(3) A party may, within 15 days after delivery of the statement under rule 32 or 33, as the case may be, deliver a notice of discovery to the other party requesting that party to—

(a) make discovery on oath of all documents relating to the issues in appeal as referred to in rule 34; and

(b) if required and reasonable, produce specified documents in a specified manner, including electronically.

(4) A party to whom a notice of discovery has been delivered, must make discovery on oath of all documents relating to a request under subrule (1) or (2) or the issues in appeal, as the case may be, within 20 days after delivery of the discovery notice, specifying separately—

(a) the documents in or under the party’s possession or control, or in or under the control of that party’s agent;

(b) the documents which were previously in the party’s possession or control, or under the control of the party’s agent, but which are no longer in the party’s possession or control or that of the party’s agent; and

(c) the documents in respect of which the party has a valid objection to produce.

(5) After delivery of the documents, the production or inspection of the documents must take place at a venue and in a manner that the parties agree on.

(6) If either party believes that, in addition to the documents disclosed, there are other documents in possession of the other party that may be relevant to a request under subrule (1) or (2) or the issues in appeal, as the case may be, that have not been discovered, then that party may give notice of further discovery within 10 days of the discovery under subrule (4), or of the inspection of the documents under subrule (5), to that other party requiring the other party to within 10 days—

(a) make the further documents available for inspection; or

(b) state under oath that the documents requested are not in that party’s possession, in which event the party must state their whereabouts, if known.

(7) A document not disclosed pursuant to a notice of discovery may not, unless the tax court in the interest of justice otherwise directs, be used for any purpose at the appeal by the party who failed to make disclosure, but the other party may use such document.
(8) A document referred to in subrule (7) does not include a document specifically prepared to assist the court in understanding the case of the relevant party and which is not presented as evidence in the appeal.

37. Notice of expert witness

Neither party may, save with the leave of the tax court or if the parties so agree, call a person as a witness to give evidence as an expert, unless that party has—
(a) not less than 30 days before the hearing of the appeal delivered a notice to the other party and the registrar of the party’s intention to do so; and
(b) not less than 20 days before the hearing of the appeal delivered to the other party and the registrar a summary of the expert’s opinions and the relevance thereof to the issues in appeal under rule 34.

38. Pre-trial conference

(1) SARS must arrange for a pre-trial conference to be held by not later than 60 days before the hearing of the appeal.
(2) During the pre-trial conference the parties must attempt to reach consensus on—
(a) what facts are common cause and what facts are in dispute;
(b) the resolution of preliminary points that either party intends to take;
(c) the sufficiency of the discovery process;
(d) the preparation of a paginated bundle of documents;
(e) the manner in which evidence is to be dealt with, including an agreement on the status of a document and if a document or a part thereof, will serve as evidence of what it purports to be;
(f) whether evidence on affidavit will be admitted and the waiver of the right of a party to cross-examine the deponent;
(g) expert witnesses and the evidence to be given in an expert capacity;
(h) the necessity of an inspection in loco;
(i) an estimate of the time required for the hearing and any means by which the proceedings may be shortened; and
(j) if the dispute could be resolved or settled in whole or in part.
(3) This conference may take place at a venue agreed between the parties.
(4) SARS must within 10 days of the conclusion of the pre-trial conference prepare and deliver to the appellant a minute setting out the parties’ discussion and an agreement reached in respect of each matter referred to in subrule (2).

(5) Where the appellant does not agree with the content of the minute, the appellant must, within 10 days of delivery of the minute by SARS, deliver a differentiating minute to SARS setting out with which statements in the minute by SARS the appellant does not agree and why.

39. Set down of appeal for hearing before tax court

(1) The appellant must apply to the registrar to allocate a date for the hearing of the appeal within 30 days after delivery of the appellant’s statement of grounds of appeal under rule 32 or SARS’s reply under rule 33, as the case may be, and give notice thereof to SARS.

(2) If the appellant fails to apply for the date within the prescribed period, SARS must apply for a date for the hearing within 30 days after the expiry of the period.

(3) The registrar in his or her sole discretion may allocate a date for the hearing unless the parties commit to an earlier available date.

(4) The registrar must deliver to the parties a written notice of the time and place appointed for the hearing of the appeal at least 80 days or within such shorter period as may be agreed by the parties and the registrar under rule 4(1)(a) before the hearing of the appeal.

40. Dossier to tax court

(1) At least 30 days before the hearing of the appeal, or as otherwise agreed between the parties, SARS must deliver to the appellant and the registrar a dossier containing copies, where applicable, of—

(a) all returns by the appellant relevant to the year of assessment in issue;
(b) all assessments by SARS relevant to the issues in appeal;
(c) the appellant’s notice of objection against the assessment;
(d) SARS’s notice of disallowance of the objection;
(e) the appellant’s notice of appeal;
(f) SARS’s statement of grounds of assessment and opposing the appeal under rule 31;
(g) the appellant’s statement of grounds of appeal under rule 32;
(h) SARS’s reply to the appellant’s statement of grounds of appeal under rule 33, if any;
(i) SARS’s minute of the pre-trial conference and, if any, the appellant’s differentiating minute;
(j) any request for a referral from a tax board decision to the tax court under rule 29;
and
(k) any order by the tax court under Part F or a higher court in an interlocutory application or application on a procedural matter relating to the objection or the appeal.

(2) The dossier must be prepared in accordance with the requirements of rule 5.
(3) The registrar must deliver copies of the dossier to the tax court at least 20 days before the hearing of the appeal.

41. Places at which tax court sits

(1) The Judge-President of the Division of the High Court with jurisdiction in the area where a tax court has been established under section 116 of the Act, must—
(a) determine the place and the times of the sittings of the tax court in that area by arrangement with the registrar under section 117(2); and
(b) allocate a judge or an acting judge of the High Court as the president of the tax court for each sitting.

(2) The tax court established in the area which is nearest to the residence or principal place of business of the appellant must hear and determine an appeal or application under Part F by the appellant, unless—
(a) the parties agree that the appeal or application be heard by a tax court sitting in another area; or
(b) the tax court, on application by a party under Part F, orders that the appeal or application be heard and disposed of in that tax court if—
   (i) there are reasonable grounds to determine the matter in that tax court; and
   (ii) approved by the Judge-President of the Division of the High Court with jurisdiction in the area where that tax court sits.
42. Procedures not covered by Act and rules

(1) If these rules do not provide for a procedure in the tax court, then the most appropriate rule under the Rules for the High Court made in accordance with the Rules Board for Courts of Law Act and to the extent consistent with the Act and these rules, may be utilised by a party or the tax court.

(2) A dispute that arises during an appeal or application under Part F concerning the use of a rule of the high court must be dealt with by the president of the tax court as a matter of law under section 118(3) of the Act.

43. Subpoena of witnesses to tax court

(1) At the request of either party, or if a tax court directs, a subpoena may be issued by the registrar requiring a person to attend the hearing of the appeal for the purpose of giving evidence in connection with an appeal.

(2) The subpoena may require the person subpoenaed to produce any specified document which may be in that person’s possession or under that person’s control and which is relevant to the issues in appeal.

(3) A witness or document subpoenaed must be relevant to the issues in appeal under rule 34 and must not constitute an abuse of process.

(3A) If a party is of the view that a subpoena requested by or issued at the request of the other party does not meet the criteria set out in subrule (3) and seeks the withdrawal of—

(a) the request to the registrar to issue the subpoena, the requesting party and the registrar must be so informed and if the requesting party does not withdraw the request for the subpoena, the registrar must inform the requesting party to apply to the tax court for the issue of the subpoena under Part F; or

(b) the subpoena already issued by the registrar, the registrar and the requesting party must be so informed, and if the requesting party does not agree to withdraw the subpoena, the registrar must inform the party to apply to the tax court for the withdrawal of the subpoena under Part F.

(4) The Rules for the High Court made in accordance with the Rules Board for Courts of Law Act governing the service of subpoenas in civil matters in the high court will apply in respect of subpoenas issued under this rule.
44. Procedures in tax court

(1) At the hearing of the appeal, the proceedings are commenced by the appellant unless—

(a) the only issue in dispute is whether an estimate under section 95 of the Act on which the disputed assessment is based, is reasonable or the facts upon which an understatement penalty is imposed by SARS under section 222(1); or

(b) SARS takes a point in limine.

(2) A party—

(a) must present all evidence, including leading witnesses, on which the party’s case is based and must adhere to the rules of evidence; and

(b) may present a document specifically prepared to assist the court in understanding the case of the party and which is not presented as evidence in the appeal.

(3) At the conclusion of the evidence, the parties may be heard in argument and the party heard first may reply to new points raised in the argument presented by the other party or to other points with the leave of the president of the tax court.

(4) The hearing of an appeal may be adjourned by the president of the tax court from time to time to a time and place that the tax court deems convenient.

(5) The tax court may reserve its decision until a later date and where the decision is reserved, the judgment must be delivered by the president of the tax court in the manner considered fit.

(6) The registrar must by notice deliver the written judgment of the tax court to the parties within 10 days of delivery thereof.

(7) If a party or a person authorised to appear on the party’s behalf fails to appear before the tax court at the time and place appointed for the hearing of the appeal, the tax court may decide the appeal under section 129(2) upon—

(a) the request of the party that does appear; and

(b) proof that the prescribed notice of the sitting of the tax court has been delivered to the absent party or absent party’s representative, unless a question of law arises, in which case the tax court may call upon the party that does appear for argument.

(8) If the tax court makes a decision under section 129(2)(a) or (b) and no appeal is lodged by SARS under section 133, SARS must issue the assessment to give effect
to the decision of the tax court within a period of 45 days after receipt of a copy of the 
tax court’s decision by the registrar.

45. Postponement or removal of case from roll

(1) If the parties agree to postpone the hearing of the appeal that has been set 
down for hearing, or to have that appeal removed from the tax court’s roll, the party 
initiating the proceedings must notify the registrar thereof.

(2) An application by a party to postpone or remove an appeal from the roll, which 
is opposed by the other party, may be heard and determined by the president of the 
tax court in the manner referred to in section 118(3) of the Act and the president may 
make an appropriate cost order under section 130(3).

46. Withdrawal or concession of appeal or application

(1) If at any time before it has been set down under rule 39 an appeal or 
application under Part F is withdrawn by the appellant or conceded by SARS in full 
under section 107 of the Act, notice of the withdrawal or concession, whichever is 
applicable, must be given to the other party.

(2) If an appeal or application has been set down for hearing under rule 39, or is 
part-heard, and the appellant withdraws or SARS concedes the appeal or application, 
the relevant party must—
(a) deliver a notice of withdrawal or concession, whichever is applicable, to the other 
party and to the registrar; and
(b) in such notice, indicate whether or not the party consents to pay the costs of the 
other party.

47. Costs

(1) Where the tax court makes an order as to costs or if a consent to pay costs 
is made by a party under these rules, at the request of a party, the registrar may—
(a) perform the functions and duties of a taxing master; or
(b) at the request of the tax court or the party, appoint any other person to act as 
taxing master on such terms and for such period as the registrar considers 
appropriate.
(2) The registrar must be satisfied that the person appointed by the registrar to act as taxing master is suitably qualified or experienced to perform the functions and duties of a taxing master.

(3) The fees, charges and rates to be allowed by the tax court are, as far as applicable, those fixed by the tariff of fees and charges in cases heard before the Division of the High Court within which area of jurisdiction the tax court sits.

48. Witness fees

(1) A witness in proceedings before the tax court is entitled to be paid in accordance with the tariff of allowances prescribed by the Minister for Justice and Constitutional Development and published under section 37 of the Superior Courts Act.

(2) A tax court may, at the request of a party, order that no allowances or only a portion of the prescribed allowances be paid to a witness.

49. Request for recordings

(1) If the appellant requires from the registrar under section 134(3) of the Act—
(a) a transcript of the evidence or part thereof given at the hearing of the appeal; or
(b) a copy of the recording of the evidence or a part thereof given at the hearing of the appeal for purposes of private transcription,
the appellant must pay to the registrar the costs as prescribed by the Commissioner in a public notice issued under section 134(3).

(2) The appellant must pay the costs as follows:
(a) if a transcript is required, payment must be made within 20 days of delivery of the transcript and the invoice by the registrar; or
(b) if a copy of the recording of the evidence is required, payment in full must be made upon receipt of the copy and invoice by the registrar.

Part F
Applications on notice

50. Procedures under this Part

(1) For the purpose of this Part—
(a) the party bringing the application is the applicant and the party against whom relief is sought is the respondent; and

(b) a reference to the tax court means the president of the tax court acting in the manner referred to in section 118(3) of the Act.

(2) The rules referred to in Parts A to E and G, to the extent applicable and together with the necessary changes as required by the context, apply to this Part.

(3) A document required to be delivered under this Part must be delivered—

(a) to the registrar at the address specified by public notice under rule 3;

(b) to SARS at the address specified under rule 2(1); or

(c) to the taxpayer or appellant, at the address specified under rule 2(1).

(4) An application under this Part, unless the context otherwise indicates, must be brought within 20 days after the date of the cause of the application unless the parties agree to a longer period under rule 4(1) or the tax court otherwise directs under rule 52(1), and interrupts the periods prescribed for purposes of proceedings under Parts A to E of these rules for the period commencing on the date of delivery of a notice of motion under rule 57 and ending on the date of—

(a) delivery of a notice of withdrawal of the application by the applicant;

(b) an agreement between the applicant and respondent to terminate proceedings under this Part; or

(c) delivery of the judgment of the tax court to the parties.

(5) The tax court hearing an application under this Part may—

(a) make an order as referred to in this Part, together with any other order it deems fit, including an order as to costs; and

(b) reserve its decision until a later date and where the decision is reserved, the judgment must be delivered by the president of the tax court in the manner considered fit.

(6) The registrar must by notice deliver the written judgment of the tax court to the applicant and the respondent within 10 days of delivery thereof.

51. Application provided for in Act or rules

(1) A procedural application to the tax court provided for in section 117(3) of the Act or these rules must, unless the tax court directs that it be heard as part of the appeal, be brought in the manner provided for in this Part.
(2) An interlocutory application relating to an objection or appeal must, unless the tax court before which an appeal is set down otherwise directs, be brought in the manner provided for in this Part.

52. Application provided for under rules

(1) A party who failed to obtain an extension of a period by agreement with the other party, the clerk or the registrar, as the case may be, under rule 4 may apply to the tax court under this Part for an order, on good cause shown—

(a) condoning the non-compliance with the period; and

(b) extending the period for the further period that the tax court deems appropriate.

(2) A taxpayer or appellant may apply to a tax court under this Part—

(a) if SARS fails to provide the reasons under rule 6 required to enable the taxpayer to formulate an objection under rule 7, for an order that SARS must provide within the period allowed by the court the reasons regarded by the court as required to enable the taxpayer to formulate the objection;

(b) if an objection is treated as invalid under rule 7, for an order that the objection is valid;

(c) if the period of time to lodge an objection to an assessment has not been extended by SARS under section 104(4) on request by the taxpayer under rule 7, for an order extending the period within which an objection must be lodged by a taxpayer;

(d) if the period of time to provide documents in to substantiate an objection requested by SARS has not been extended under rule 8, for an order extending the period within which the information must be provided by the taxpayer; or

(e) if the period of time to lodge an appeal to an assessment has not been extended by SARS under section 107(2) of the Act on request by the taxpayer under rule 10, for an order extending the period within which an appeal must be lodged by an appellant.

(3) SARS may for purpose of rule 12 apply to a tax court under this Part for an order—

(a) that an objection or appeal be selected as test case;

(b) that an objection or appeal be stayed pending the determination of the test case;

(c) if in dispute, what are the issues that will be determined in the test case; or
(d) that a taxpayer or appellant requesting participation in the test case should not be allowed to do so.

(4) A taxpayer may apply, if SARS does not agree, to the tax court for an order that the judgment in a test case is not determinative of the issues in that taxpayer’s objection or appeal and that the taxpayer may pursue its objection and appeal under these rules.

(5) A party to an agreement under rule 23 or a settlement under rule 24 pursuant to alternative dispute resolution proceedings under Part C, may apply to a tax court under this Part for an order that—

(a) the agreement or settlement be made an order of court; or

(b) if SARS fails to issue the assessment to give effect to an agreement or settlement within the period prescribed under rule 23(3) or 24(3), as the case may be, SARS must issue the assessment.

(6) A party who failed to deliver a statement as and when required under rule 31, 32 or 33, may apply to the tax court under this Part for an order condoning the failure to deliver the statement and the determination of a further period within which the statement may be delivered.

(7) A party seeking an amendment of a statement under rule 35, may apply to the tax court under this Part for an appropriate order, including an order concerning a postponement of the hearing.

(8) A party whose request for a subpoena to be issued by the clerk of the tax board is denied pursuant to rule 27(3A) by the chairperson of the tax board or opposed by the other party under rule 43(3A) and the request for the issue of a subpoena by the other party is not withdrawn or a party seeks the withdrawal of a subpoena already issued by the registrar, the requesting party of a subpoena opposed by the other party or the opposing party seeking a withdrawal of an issued subpoena, may apply to the tax court under this Part for the issue, refusal or withdrawal, as the case may be, of the subpoena.

(9) If a notice of withdrawal or concession is delivered under rule 46 after the appeal or application has been set down for hearing without a consent to pay the other party’s costs, the aggrieved party may apply to the tax court under this Part for an order as to costs under section 130(1)(e).

(10) A party may apply to the tax court under this Part for an order as to the reconsideration of items or portions of items in a bill of costs taxed by the registrar or
the person appointed to act as taxing master under rule 47 and whether items or portions of items in the bill of costs taxed may be allowed, reduced or disallowed.

53. Application against decision by chairperson of tax board

(1) A party may, despite the procedures set out in Part D, apply to a tax court against a decision by a chairperson of a tax board that concerns—

(a) the non-appearance of a person at a hearing of the tax board under section 113(13) of the Act; or

(b) the extension of the period within which a request to refer a tax board decision to the tax court under section 115 must be made.

(2) A party may apply to the tax court to make an order—

(a) condoning a party’s non-appearance at a tax board hearing; or

(b) allowing a party’s request for extension of the referral of the appeal to the tax court.

54. Application for withdrawal of chairperson of tax board

(1) An application for the withdrawal of a chairperson of the tax board under section 111(7) of the Act may be made to—

(a) that chairperson before or during the hearing of the appeal by the tax board; or

(b) if the application made to that chairperson was refused, the tax court in the manner provided for in this Part.

(2) For purpose of the application to the tax court by the applicant, the chairperson must postpone the hearing sine die.

(3) The tax court to which an application is made may order the withdrawal of the chairperson if satisfied that there—

(a) is a conflict of interest on the part of the chairperson that may reasonably be regarded as giving rise to bias which the chairperson may experience with the case concerned; or

(b) are other circumstances that may reasonably be regarded as giving rise to bias and affect the chairperson’s ability to remain objective for the duration of the case,

together with any other order it deems fit, including an order as to costs.
(4) The applicant must within 10 days of delivery of the judgment of the tax court by the registrar under rule 50(6), request the clerk to convene or reconvene, as the case may be, the tax board under rule 26.

55. Application for withdrawal of member of tax court

(1) An application for the withdrawal of a member of the tax court under section 122 of the Act, may be made in the manner provided for in this Part to—
(a) if the appeal has been set down under rule 39, the tax court where the appeal has been set down; or
(b) if the appeal has not been set down under rule 39, the tax court where the application is set down under this Part.

(2) If an application for the withdrawal of a member of the tax court is—
(a) made after the appeal has been set down but before the hearing, the applicant must request the registrar to postpone the hearing of the appeal sine die; or
(b) during the hearing of the appeal, the tax court must postpone the hearing of the appeal sine die.

(3) The tax court to which an application is made under this rule may order the withdrawal of the member if satisfied that there—
(a) is a conflict of interest on the part of the member that may reasonably be regarded as giving rise to bias which the member may experience with the case concerned; or
(b) are other circumstances that may reasonably be regarded as giving rise to bias and affect the member’s ability to remain objective for the duration of the case.

(4) If an application for the withdrawal of a member of the tax court is successful, the applicant must within 10 days of delivery of the order of the tax court by the registrar, request the registrar to set the appeal down under rule 39.

(5) The registrar after receipt of the notice of the applicant requesting set down, must select another person from the panel of members of the tax court established under section 120 for the hearing of the appeal.

56. Application for default judgment in the event of non-compliance with rules

(1) If a party has failed to comply with a period or obligation prescribed under these rules or an order by the tax court under this Part, the other party may—
(a) deliver a notice to the defaulting party informing the party of the intention to apply to the tax court for a final order under section 129(2) of the Act in the event that the defaulting party fails to remedy the default within 15 days of delivery of the notice; and

(b) if the defaulting party fails to remedy the default within the prescribed period, apply, on notice to the defaulting party, to the tax court for a final order under section 129(2).

(2) The tax court may, on hearing the application—

(a) in the absence of good cause shown by the defaulting party for the default in issue make an order under section 129(2); or

(b) make an order compelling the defaulting party to comply with the relevant requirement within such time as the court considers appropriate and, if the defaulting party fails to abide by the court's order by the due date, make an order under section 129(2) without further notice to the defaulting party.

57. Notice of motion and founding affidavit

(1) Every application must be brought on notice of motion which must set out in full the order sought, be signed by the applicant or the applicant's representative and must be supported by a founding affidavit that contains the facts upon which the applicant relies for relief.

(2) An application must be brought within the period prescribed in rule 50(4), including the delivery of a notice, document, decision or judgment by a party, the clerk, the registrar, a tax board or a tax court or a failure to do so, giving rise to an application under this Part or the Act.

(3) Copies of the notice of motion and founding affidavit, together with all annexures, must be delivered to the registrar and the respondent.

58. Address and due date

In the notice of motion, the applicant must—

(a) indicate an address, if different from the address referred to in rule 50(3), at which the applicant will accept notice and delivery of all documents in proceedings under this Part;
(b) set forth a day, not less than 10 days after delivery thereof to the respondent, on
or before which the respondent is required to notify the applicant, whether the
respondent intends to oppose that application; and
(c) state that if no such notification is given, the application will be set down for
hearing on the first available day determined by the registrar, being not less than
15 days after service of that notice on the respondent.

59. Set down for hearing where no intention to oppose

(1) If the respondent does not, on or before the day set out in the notice under
rule 58(b), deliver to the applicant a notice of intention to oppose the application, the
applicant may apply to the registrar to set the matter down.

(2) An application must be heard by a tax court having jurisdiction within any area
in which the appellant resides or carries on business unless the applicant and the
registrar agree that it be heard in another area.

(3) The registrar must deliver to the parties a written notice of the time and place
appointed for the application at least 10 days before the date on which it has been set
down.

60. Notice of intention to oppose and answering affidavit

If the respondent wishes to oppose the grant of an order sought in the notice of
motion, the respondent must—

(a) on or before the day set out in the notice under rule 58(b), deliver to the applicant
and the registrar a notice of intention to oppose the application;

(b) if the respondent is the taxpayer or the appellant, indicate in the notice of
intention to oppose the application an address, if different from the address
referred to in rule 50(3), at which the respondent will accept notice and delivery
of all documents in proceedings under this Part; and

(c) within 15 days of notifying the applicant of the intention to oppose the application,
deliver an answering affidavit, if any, together with relevant annexures, to the
applicant and the registrar.
61. Replying affidavit

(1) Within 10 days of delivery of the respondent’s answering affidavit under rule 60(c), the applicant may deliver a replying affidavit to the respondent and the registrar.

(2) The tax court may in its discretion permit further affidavits to be filed.

62. Set down for hearing where no answering affidavit

(1) If no answering affidavit is delivered by the respondent within the period referred to in rule 60(c), the applicant may within 5 days of the expiry of that period apply to the registrar to set the matter down.

(2) The registrar must deliver to the parties a written notice of the time and place appointed for the application at least 10 days before the date on which it has been set down.

63. Application for set down by respondent

(1) If the applicant fails to apply to the registrar to set the matter down within the period referred to in rule 59 or 62, as the case may be, the respondent may apply to the registrar to allocate a date for the application within 10 days of the expiry of the period referred to in rule 59 or 62.

(2) The registrar must deliver to the parties a written notice of the time and place appointed for the application at least 10 days before the date on which it has been set down.

64. Judgment by tax court

(1) The tax court after hearing an application under this Part may reserve its decision until a later date and where the decision is reserved, the judgment must be delivered by the tax court in the manner considered fit.

(2) The registrar must by notice deliver the written judgment of the tax court to the parties, or the clerk of the tax board if appropriate, within 10 days of delivery thereof.
Part G
Transitional arrangements

65. Definitions

Any meaning given to a word or expression in the Act and Part A to F must, unless the context otherwise indicates, bear the same meaning in this Part, and—

“Income Tax Act” means the Income Tax Act, 1962 (Act No. 58 of 1962); and

“the previous rules” means the rules promulgated under section 107A of the Income Tax Act and repealed under section 269(1) of the Act or the rules promulgated under section 103 of the Act on 11 July 2014 in Government Gazette No. 37819 and repealed by these rules with effect from the date of publication.

66. Application of rules to prior or continuing action

(1) Subject to this Part, these rules apply to an act or proceeding taken, occurring or instituted before the commencement date of these rules, but without prejudice to the action taken or proceedings conducted before the commencement date of the comparable provisions of these rules.

(2) A request for reasons, objection, appeal to the tax board or tax court, alternative dispute resolution, settlement discussions, interlocutory application or application in a procedural matter taken or instituted under the previous rules but not completed by the commencement date of these rules, must be continued and concluded under these rules as if taken or instituted under these rules.

(3) A document delivered by the taxpayer, appellant, SARS, clerk or registrar under the previous rules, must be regarded as delivered in terms of the comparable provision of these rules, as from the date that the document was issued or delivered under the previous rules.

(4) If, before the commencement of these rules and before an appeal has been heard by the tax court a statement of grounds of appeal by the taxpayer under rule 11 or rule 32, as the case may be, of the previous rules has been delivered, SARS may deliver a reply to the statement under rule 33.
67. Applications of new procedures

A party in a dispute which has not been decided on by a tax board or a tax court before the commencement of these rules may use a procedure provided for in these rules provided that—

(a) the procedure sought to be used follows in sequence after the last action taken by either of the parties; and

(b) the period contained in the relevant previous rule has not expired, counting from the commencement date of these rules.

68. Completion of time periods

(1) If the period for an application, objection or appeal prescribed under the previous rules had expired before the commencement date of these rules, nothing in these rules may be construed as enabling the application, objection or appeal to be made under these rules by reason only of the fact that a longer period may be prescribed under these rules.

(2) If the previous rules prescribed a period within which a party, clerk or registrar must deliver a document, and that period expires after the commencement date of these rules, the first day of the prescribed period for any further procedures under these rules is regarded as commencing on the day after the last day of that expired period.

(3) If an objection or an appeal could have been lodged before the commencement date of these rules but is lodged after the period prescribed under the previous rules, an application for the condonation of the late lodging of the objection or appeal must be considered under these rules.