

BUITENGEWONE

# OFFISIËLE KOERANT

VAN SUIDWES-AFRIKA

# OFFICIAL GAZETTE

EXTRAORDINARY

OF SOUTH WEST AFRICA

UITGawe OP GESAG

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## Goewermentskennisgewing

## Government Notice

Die volgende Goewermentskennisgewing word vir algemene inligting gepubliseer.

The following Government Notice is published for general information.

N. J. DAVIN  
Sekretaris van die Nasionale Vergadering  
van Suidwes-Afrika

N. J. DAVIN  
Secretary of the National Assembly of  
South West Africa

Windhoek

Windhoek

No. AG 176

14 November 1980

No. AG 176

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## AFKONDIGING VAN WET VAN NASIONALE VERGADERING

## PROMULGATION OF ACT OF NATIONAL ASSEMBLY

Die volgende Wet, wat ingevolge die Proklamasie op die Nasionale Vergadering, 1979 (Proklamasie AG. 21 van 1979), deur die Nasionale Vergadering van Suidwes-Afrika aangeneem en deur die Administrateur-generaal onderteken is, word hierby afgekondig in gevolge artikel 19 van daardie Proklamasie:-

No. 22 van 1980 Wysigingswet op Verkoopbelasting,  
1980

The following Act, which has been adopted by the National Assembly of South West Africa and signed by the Administrator-General in terms of the National Assembly Proclamation, 1979 (Proclamation AG. 21 of 1979) is hereby published in terms of section 19 of that Proclamation:-

No. 22 of 1980 Sales Tax Amendment Act, 1980

**Wet No. 22, 1980    WYSIGINGSWET OP VERKOOPBELASTING, 1980**

*(Engelse teks deur die Administrateur-generaal onderteken  
op 27 Oktober 1980)*

**WET**

Tot wysiging van die Verkoopbelastingproklamasie, 1978, ten einde sekere uitdrukings te omskryf of nader te omskryf; die uitoefening van bevoegdhede by genoemde Proklamasie verleen, verder te reël; die aanspreeklikheid vir verkoopbelasting met betrekking tot die sekere aanwending van sekere goed, eiendom of bates uit te brei; nuwe voorsiening te maak vir vrystelling van verkoopbelasting, vir die vasstelling van bruto waarde en belasbare waarde by die toepassing van genoemde Proklamasie en vir die verhaal van verkoopbelasting op kopers deur afslaers en ondernemers; magtiging te verleen vir die openbaarmaking van sekere inligting betreffende ondernemers wie se registrasiesertifikate ingetrek is; voorsiening te maak vir die verlenging van die tydperk waarbinne verkoopbelasting betaal moet word, vir die onverhaalbaarheid van verkoopbelasting, rente en boetes onder sekere omstandighede ten opsigte van transaksies of gebeurtenisse in die verlede, vir verdere beperkings betreffende terugbetalings van verkoopbelasting, boetes of rente wat betaal is, vir die verhaal deur sekere kontrakteurs van verkoopbelasting deur hulle gedra ten opsigte van sekere belasbare dienste; die registrasie van sekere goed wat ingevolge sekere wette vereis word, verder te reël; die bepalings betreffende oortredings uit te brei; en om Bylaes 1 tot 5 by genoemde Proklamasie te wysig; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

DAAR WORD BEPAAL deur die Nasionale Vergadering van Suidwes-Afrika, soos volg:

Wysiging van artikel 1 van  
Proklamasie AG. 40 van  
1978.

1. (1) Artikel 1 van die Verkoopbelastingproklamasie, 1978 (hieronder die Proklamasie genoem), word hierby gewysig —

(a) deur na die omskrywing van "belastingtydperk" die volgende omskrywing in te voeg:

"'bepaalde land' Botswana, Lesotho, Swaziland, die Republiek van Suid-Afrika of enige staat waarvan die gebied voorheen deel van die Republiek van Suid-Afrika uitgemaak het;"

**SALES TAX AMENDMENT ACT, 1980**

Act. No. 22, 1980

(English text signed by the Administrator-General on 27 October 1980)

**ACT**

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

BE IT ENACTED by the National Assembly of South West Africa, as follows:—

1. (1) Section 1 of the Sales Tax Proclamation, 1978 (hereinafter referred to as the Proclamation), is hereby amended —

Amendment of section 1 of  
Proclamation AG. 40 of  
1978.

(a) by the substitution for subparagraph (i) of paragraph (b) of the definition of "connected person" of the following subparagraph:

"(i) any person in relation to whom the specified company is under the provisions of paragraph (a)(ii) a connected person and any company which is under the said provisions a connected person in relation to the said person; or";

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(b) deur paragraaf (a) van die omskrywing van "onderneming" deur die volgende paragraaf te vervang:

"(a) verkope van goed gesluit, bruikhuurvergoedings ingevolge bruikhure verkry, huurvergoedings ingevolge huurooreenkomste verkry, belasbare dienste (behalwe 'n belasbare diens waarvan die belasbare waarde van belasting vrygestel is ingevolge artikel 6(1)(s)*bis*) gelewer of kos en inwoning of huisvesting verskaf word; of";

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

"(c)*bis* klipbreek- of raffinaderydienste gelewer word soos in Afdeling III*bis* van Bylae 2 beoog, of enige diens bedoel in paragrawe (a) tot (f) van Afdeling IV*bis* van daardie Bylae gelewer word soos in daardie Afdeling beoog;";

(d) deur die omskrywing van "Sekretaris" deur die volgende omskrywing te vervang:

"'Sekretaris' die Sekretaris van Finansies;"

(e) deur die omskrywing van "uitgevoer" deur die volgende omskrywing te vervang:

"'uitgevoer', met betrekking tot goed —

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

(i) verkoop en versend of verkoop en gelewer deur die verkoper aan 'n koper by 'n adres buite die gebied; of

(ii) verkoop en gelewer deur die verkoper aan die eienaar of bevrugter van 'n skip op vreemde vaart of lugvaartuig op vreemde vaart vir gebruik in sodanige skip of lugvaartuig; of

(iii) verkoop en gelewer deur die verkoper aan 'n persoon in die gebied vir onmiddellike vervoer na 'n plek buite die gebied, mits bedoelde persoon die verkoper van bedoelde aldus gelewerde goed tevreden stel dat hy op bedoelde plek 'n professionele praktyk of enige kommersiële, industriële, boerdery-, vissery-, bosbou-, mynbou-, steengroef- of ander besigheidsbedrywighede dryf en dat bedoelde goed vir die doeleindes van bedoelde praktyk of bedrywighede benodig is en vir herverkoop, gebruik of verbruik, na gelang van die geval, op daardie plek bestem is;

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(b) by the substitution for paragraph (a) of the definition of "enterprise" of the following paragraph:

"(a) sales of goods are concluded, lease considerations are derived under financial leases, rental considerations are derived under rental agreements, taxable services (other than any taxable service the taxable value of which is exempt from tax under section 6(1)(s)(bis) are rendered, or board and lodging or accommodation is supplied; or";

(c) by the insertion after paragraph (c) of the definition of "enterprise" of the following paragraph:

"(c)*bis* rock-breaking services or refinery services are rendered as contemplated in Division III*bis* of Schedule 2, or any service referred to in paragraphs (a) to (f) of Division IV*bis* of that Schedule are rendered as contemplated in that Division;";

(d) by the substitution for the definition of "exported" of the following definition:

"'exported', in relation to any goods means —

(a) in relation to a seller under a sale of such goods —

(i) sold and consigned or sold and delivered by the seller to a purchaser at an address outside the territory; or

(ii) sold and delivered by the seller to the owner or charterer of any foreign-going ship or foreign-going aircraft for use in such ship or aircraft; or

(iii) sold and delivered by the seller to any person in the territory for conveyance forthwith to any place outside the territory, if such person satisfies the seller of such goods so delivered that he carries on any professional practice or any commercial, industrial, farming, fishing, forestry, mining, quarrying or other business operations at the said place and that such goods are required for the purposes of such practice or operations and are intended for resale, use or consumption, as the case may be, at that place;

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- (b) met betrekking tot 'n verkoper ingevolge 'n verkoop gesluit op of na die datum van afkondiging van die Wysigingswet op Verkoopbelasting, 1980, ten opsigte van goed in artikel 35 beskryf en met betrekking waartoe die bepalings van paragraaf (a) van hierdie omskrywing nie van toepassing is nie, verkoop en gelewer deur die verkoper aan 'n persoon in die gebied vir vervoer na sy adres buite die gebied, indien die betrokke wet bedoel in daardie artikel nie vereis dat ten gevolge van die verandering van eiendomsreg bedoelde goed in die gebied geregistreer moet word nie; en
- (c) met betrekking tot 'n persoon wat bedoelde goed besit, uit die gebied deur bedoelde persoon weggeneem behalwe ten gevolge van 'n verkoop bedoel in die voorafgaande bepalings van hierdie omskrywing;";
- (f) deur subparagraaf (i) van paragraaf (b) van die omskrywing van "verbonde persoon" deur die volgende subparagraaf te vervang:
- "(i) 'n persoon met betrekking tot wie die aangeduide maatskappy ingevolge die bepalings van paragraaf (a)(ii) 'n verbonde persoon is en 'n maatskappy wat ingevolge genoemde bepalings 'n verbonde persoon met betrekking tot genoemde persoon is; of";
- (g) deur paragraaf (b) van die omskrywing van "verkoop" te skrap;
- (h) deur paragraaf (i) van die omskrywing van "verkoop" deur die volgende paragraaf te vervang:
- "(i) so 'n ooreenkoms of transaksie ten opsigte van goed wat buite die gebied geleë is indien die goed permanent buite die gebied geleë is;";
- (i) deur paragraaf (iii) van die omskrywing van "verkoop" deur die volgende paragraaf te vervang:

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- (b) in relation to a seller under a sale concluded on or after the date of promulgation of the Sales Tax Amendment Act, 1980, in respect of any goods described in section 35 and in relation to which the provisions of paragraph (a) of this definition do not apply, sold and delivered by the seller to any person in the territory for conveyance to his address outside the territory, if the relevant law referred to in the said section does not require that in consequence of the change of ownership such goods be registered in the territory; and
- (c) in relation to any person who holds such goods, removed from the territory by such person otherwise than in consequence of any sale referred to in the preceding provisions of this definition;”;
- (e) by the deletion of paragraph (b) of the definition of “sale”;
- (f) by the substitution for paragraph (i) of the definition of “sale” of the following paragraph:
  - “(i) any such agreement or transaction in respect of goods which are situated outside the territory if the goods are permanently situated outside the territory;”;
- (g) by the substitution for paragraph (iii) of the definition of “sale” of the following paragraph:
  - “(iii) any cession of the rights of a lessor under a financial lease or rental agreement to any person, other than the lessee under such lease or agreement or any person who is a connected person in relation to such lessee;”;
- (h) by the substitution for the definition of “Secretary” of the following definition:

“Secretary” means the Secretary for Finance;”;
- (i) by the substitution for paragraph (a) of the definition of “seller” of the following paragraph:

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“(iii) ‘n sessie van die regte van ’n verhuurder ingevolge ’n bruikhuur of huurooreenkoms aan ’n persoon behalwe die huurder ingevolge bedoelde huur of ooreenkoms of ’n persoon wat ’n verbonde persoon met betrekking tot bedoelde huurder is;”; en

(j) deur paragraaf (a) van die omskrywing van “verkoper” deur die volgende paragraaf te vervang:

“(a) met betrekking tot ’n verkoop (behalwe ’n verkoop van goed gesluit deur ’n afslaer ten behoeve van ’n ander persoon), die party wat kragtens bedoelde verkoop goed verkoop, toeken, sken, sedeer, verruil of op ’n ander wyse afstaan of wat enige maaltyd, verversing, voedsel of drankie verskaf of bedien soos in paragraaf (c) van die omskrywing van ‘verkoop’ in hierdie artikel beoog of van wie eiendomsreg ten opsigte van goed oorgaan of oorgegaan staan te word soos in paragraaf (d) van daardie omskrywing beoog, en, met betrekking tot ’n verkoop van goed gesluit deur ’n afslaer ten behoeve van ’n ander persoon, daardie ander persoon, en word die uitdrukking ‘verkoop’, as ’n werkwoord, dienoordeekomstig uitgelê; of”.

(2) Die wysigings deur paragrawe (b), (g) en (j) van subartikel (1) aangebring, tree op 1 Oktober 1980 in werking.

Wysiging van artikel 2 van Proklamasie AG. 40 van 1978.

2. Artikel 2 van die Proklamasie word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

“(2) ’n Kennisgewing in die *Offisiële Koerant* dat iemand aangestel is om die amp van Sekretaris van Finansies te beklee of om in daardie hoedanigheid op te tree, is afdoende bewys van sodanige aanstelling sonder verdere bewys.”.

Wysiging van artikel 3 van Proklamasie AG. 40 van 1978.

3. Artikel 3 van die Proklamasie word hierby gewysig deur die volgende subartikel by te voeg:

“(4) Waar ’n beslissing deur die Sekretaris aan ’n persoon gegee is ten effekte dat bedoelde persoon as ’n ondernemer ingevolge die bepalings van hierdie Proklamasie geregistreer moet word of nie geregistreer moet word nie of aangaande die aard van ’n transaksie deur bedoelde persoon gesluit en bedoelde beslissing daarna ingetrek is, raak die intrekking van die beslissing nie die aanspreeklikheid of nie-aanspreeklikheid van bedoelde persoon vir die betaling van ’n bedrag aan belasting wat betaalbaar is of nie betaalbaar is nie as gevolg van bedoelde beslissing met betrekking tot

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

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

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

(2) The amendments effected by paragraphs (b), (e) and (i) of subsection (l) shall come into operation on 1 October 1980.

2. Section 2 of the Proclamation is hereby amended by the substitution for subsection (2) of the following sub-section:

Amendment of section 2 of  
Proclamation AG. 40 of  
1978.

“(2) A notice in the *Official Gazette* that any person has been appointed to hold office as Secretary for Finance or to act in that capacity, shall be conclusive evidence of such appointment without further proof.”.

3. Section 3 of the Proclamation is hereby amended by the addition of the following subsection:

Amendment of section 3 of  
Proclamation AG. 40 of  
1978.

“(4) Where any decision has been given by the Secretary to any person to the effect that such person is required or not required to be registered as a vendor in terms of the provisions of this Proclamation or as to the nature of any transaction concluded by such person and such decision is subsequently withdrawn, the withdrawal of the decision shall not affect the liability or non-liability of such person for the payment of any amount of tax payable or not payable in consequence of such decision in relation to any transaction concluded or event which occurred before the

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'n transaksie wat gesluit is of 'n gebeurtenis wat plaasgevind het voor die intrekking van die beslissing, mits bedoelde beslissing deur genoemde persoon aanvaar is en al die ter sake dienende feite aan die Sekretaris bekend was toe die beslissing gegee is.”.

Wysiging van artikel 5 van  
Proklamasie AG. 40 van  
1978.

**4. Artikel 5 van die Proklamasie word hierby gewysig —**

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

“(1) Behoudens die bepalings van artikel 6, word daar ten bate van die Sentrale Inkomstefonds 'n belasting (wat die verkoopbelasting heet) gehef en betaal, bereken teen die skaal van vier persent van die belasbare waarde van —”; en

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

“(h) (i) goed wat deur iemand by die bedryf van 'n onderneming verkry is of verhuurde eiendom besit ingevolge 'n bruikhuur gesluit in die loop van 'n onderneming deur iemand bedryf, maar uitgesonderd —

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

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

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

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

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withdrawal of the decision, provided such decision was accepted by the said person and all the material facts were known to the Secretary when the decision was given.”.

**4. Section 5 of the Proclamation is hereby amended —**

Amendment of section 5 of  
Proclamation AG. 40 of  
1978.

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

“(1) Subject to the provisions of section 6, there shall be levied and paid, for the benefit of the Central Revenue Fund, a tax (to be known as the sales tax) calculated at the rate of four per cent of the taxable value of —”; and

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

“(h) (i) goods acquired by any person in carrying on any enterprise or leased property held under a financial lease concluded in the course of any enterprise carried on by any person, but excluding —

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

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

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

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

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

wat op of na genoemde datum deur so iemand aangewend word vir sy private of huishoudelike gebruik of verbruik of vir die gebruik of verbruik daarvan in bedoelde onderneming of vir die gebruik of verbruik van iemand anders of vir die doeleindeste van 'n ander onderneming deur die persoon bedryf wat bedoelde goed of bates aldus aangewend het.”.

Wysiging van artikel 6 van Proklamasie AG. 40 van 1978.

**5. (1) Artikel 6 van die Proklamasie word hierby gewysig —**

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

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

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

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

(ii) die verkoop van goed wat buite die gebied geleë is deur 'n verkoper wat buite die gebied woonagtig is of sake doen (behalwe 'n verkoop van bedoelde goed in die gewone loop van 'n onderneming deur die verkoper in die gebied gedryf) indien bedoelde goed vir verskeping of vervoer aan 'n koper daarvan by 'n adres in die gebied bestem is;

(iii) die verkoop deur 'n geregistreerde ondernemer van pelsprodukte of juweliersware wat in die gebied vervaardig is aan 'n koper wat buite die gebied woonagtig is wanneer dit gelewer word vir onmiddellike vervoer na 'n plek buite die gebied en die Sekretaris met betrekking tot sodanige verkoop 'n vrystellingsbewys op die voorwaardes wat

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

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

**5. (1) Section 6 of the Proclamation is hereby amended —**

Amendment of section 6 of  
Proclamation AG. 40 of  
1978.

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

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

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

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

(ii) the sale of goods which are situated outside the territory by any seller who is resident or carries on business outside the territory (other than any sale of such goods in the ordinary course of any enterprise carried on by the seller in the territory) if such goods are intended for shipment or conveyance to any purchaser thereof at an address in the territory;

(iii) the sale by a registered vendor of fur products or jewellery manufactured in the territory to a purchaser resident outside the territory when delivered for conveyance forthwith to any place outside the territory and the Secretary has, in relation to such sale, issued on the conditions as he may determine an exemption certificate that no

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hy bepaal, uitgerek het dat geen verkoopbelasting ingevolge hierdie Proklamasie ten opsigte van daardie verkoop betaalbaar is nie;”;

(c) deur subparagraaf (ii) van paragraaf (b) van subartikel (1) te skrap;

(d) deur die volgende subparagraaf by paragraaf (b) van subartikel (1) te voeg:

“(iv) ‘n belasbare diens in paragraaf 1(b)*bis* van Bylae 1 bedoel wat gelewer word aan ‘n geregistreerde ondernemer wat die onderneming van ‘n bankier of finansier dryf ten opsigte van masjinerie of installasie in paragraaf 1(a) van Bylae 4 bedoel, indien bedoelde masjinerie of installasie bestem is om deur bedoelde ondernemer ingevolge ‘n bruikhuur in die gewone loop van bedoelde onderneming verhuur te word;”;

(e) deur paragraaf (d) van subartikel (1) deur die volgende paragraaf te vervang:

“(d) die verkoop van elektrisiteit, gas of water wanneer dit aan kopers gelewer word —

(i) in die geval van elektrisiteit, deur hoofleidings, kabels of lyne;

(ii) in die geval van gas, deur hoofleidings of pype;

(iii) in die geval van water, deur hoofleidings, pype, vore of kanale of uit tenkwaens of in vate of dromme;”;

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

“(i) bedoelde goed bestem is om deur die ondernemer verhuur te word —

(aa) ingevolge ‘n bruikhuur (behalwe ‘n bruikhuur in paragraaf (1) bedoel) in die gewone loop van die ondernemer se onderneming gesluit; of

(bb) ingevolge ‘n bruikhuur in paragraaf (1) bedoel wat in die gewone loop van die ondernemer se onderneming gesluit word waar bedoelde goed uitsluitlik gebruik staan te word in ‘n land buite die gebied waarin ‘n verkoopbelasting of ‘n wesenlik soortgelijke belasting op die huurgeld kragtens bedoelde bruikhuur of ten opsigte van die

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sales tax is payable in terms of this Proclamation in respect of such sale;”;

(c) by the deletion of subparagraph (ii) of paragraph (b) of subsection (1);

(d) by the addition to paragraph (b) of subsection (1) of the following subparagraph:

“(iv) any taxable service referred to in paragraph 1(b)*bis* of Schedule 1 which is rendered to any registered vendor carrying on the enterprise of a banker or financier in respect of any machinery or plant referred to in paragraph 1(a) of Schedule 4, if such machinery or plant is intended to be let by such vendor under a financial lease in the ordinary course of such enterprise;”;

(e) by the substitution for paragraph (d) of subsection (1) of the following paragraph:

“(d) the sale of electricity, gas or water when delivered to purchasers —

(i) in the case of electricity, through mains, cables or lines;

(ii) in the case of gas, through mains or pipes;

(iii) in the case of water, through mains, pipes, furrows or canals or from tankers or in barrels or drums;”;

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

“(i) such goods are intended to be let by the vendor —

(aa) under a financial lease (other than a financial lease referred to in paragraph (1) concluded in the ordinary course of the vendor’s enterprise; or

(bb) under a financial lease referred to in paragraph (1) concluded in the ordinary course of the vendor’s enterprise where such goods are to be used exclusively in any country outside the territory in which a sales tax or substantially similar tax is levied on the rentals under such lease or in respect of the value of such goods or the im-

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waarde van bedoelde goed of die invoer daarvan in bedoelde land gehef word, en bedoelde goed goed is wat in artikel 35 beskryf word ten opsigte waarvan registrasie nie ingevolge die betrokke wet bedoel in daardie artikel vereis word nie of bedoelde goed uit masjinerie of installasie wat 'n vaste plekbepliging in bedoelde land sal hê, bestaan; of";

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

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

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

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

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

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

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portation thereof into such country, and such goods are goods described in section 35 in respect of which registration is not required in terms of the relevant law referred to in that section or such goods consist of machinery or plant which will have a fixed location in such country; or";

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

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

- (i) the gross receipts or accruals of such enterprise during the latest completed year of assessment of the vendor under the Income Tax Act (but excluding any amount derived from any transaction which, by virtue of the provisions of subparagraph (bb), (cc), (dd) or (ee) of paragraph (c) of the definition of 'sale' in section 1, is deemed not to be a sale) have not exceeded the sum of five thousand rand; and
- (ii) such gross receipts or accruals of such enterprise during the period (other than a full period of twelve months) ensuing after the end of such year have not exceeded such sum:

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

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

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

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

“(m)*bis* mits die bepalings van artikel 14 nagekom word, huurvergoeding betaalbaar ten opsigte van goed gehuur deur ’n huurder wat ingevolge artikel 12 ten opsigte van ’n huuronderneem as ’n ondernemer geregistreer is, indien bedoelde goed deur die huurder gehuur word uitsluitlik ten einde deur hom in die gewone loop van bedoelde onderneming aan gebruikers in die gebied verhuur te word en die huurvergoeding betaalbaar deur bedoelde gebruikers nie minder is nie as die huurvergoeding betaalbaar deur genoemde huurder;”;

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

“(p) huurvergoeding betaalbaar ten opsigte van goed verhuur ingevolge ’n huurooreenkoms buite die gebied aangegaan, mits die goed uitsluitlik buite die gebied gebruik word;”;

- (k) deur die volgende paragraaf na paragraaf (s) van subartikel (1) in te voeg:

“(s)*bis* met betrekking tot ’n kontrakteur ingevolge ’n ooreenkoms vir die uitvoering deur hom van ’n konstruksiebedrywigheid, ’n in subparagraaf (b) of (b)*bis* van paragraaf 1 van Bylae 1 beoogde belasbare diens wat betrekking het op ’n bate van die aard beskryf in item (aa), (bb) of (cc) van genoemde subparagraaf (b), indien —

(i) bedoelde bate deel is of sal uitmaak van ’n gebou ten opsigte waarvan bedoelde konstruksiebedrywigheid uitgevoer word of uitgevoer staan te word;

(ii) bedoelde diens in sy geheel uitgevoer word of uitgevoer staan te word deur ’n subkontrakteur wat aan genoemde kontrakteur verantwoordelik is vir die uitvoering van bedoelde diens; en

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

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

“(m)*bis* subject to compliance with the provisions of section 14, any rental consideration payable in respect of goods hired by any lessee who is registered as a vendor under section 12 in respect of a rental enterprise, if such goods are hired by the lessee solely in order to be let by him in the ordinary course of such enterprise to users in the territory and the rental consideration payable by such users is not less than the rental consideration payable by the said lessee;”;

- (j) by the substitution for paragraph (p) of subsection (1) in the Afrikaans text of the following paragraph:

“(p) huurvergoeding betaalbaar ten opsigte van goed verhuur ingevolge 'n huurooreenkoms buite die gebied aangegaan, mits die goed uitsluitlik buite die gebied gebruik word;”;

- (k) by the insertion after paragraph (s) of subsection (1) of the following paragraph:

“(s)*bis* in relation to any contractor under an agreement for the carrying out by him of a construction activity, any taxable service contemplated in subparagraph (b) or (b)*bis* of paragraph 1 of Schedule 1 which relates to any asset of the nature described in item (aa), (bb) or (cc) of the said subparagraph (b), if—

- (i) such asset is or is to be a part of a building in respect of which the said construction activity is or is to be carried out;
- (ii) such service in its entirety is or is to be performed by a subcontractor who is responsible to the said contractor for the performance of that service; and

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- (iii) belasting ten opsigte van die belasbare waarde van bedoelde diens deur die subkontrakteur betaal of betaalbaar is en deur hom op die kontrakteur verhaal of verhaalbaar is;”;
- (l) deur subparagraaf (ii) van paragraaf (*t*) van subartikel (1) te skrap;
- (m) deur subparagraaf (iv) van paragraaf (*t*) van subartikel (l) deur die volgende subparagraaf te vervang:
- “(iv) ‘n geregistreerde ondernemer indien bedoelde goed bestem is vir verhuring deur die ondernemer —
- (aa) ingevolge ‘n bruukhuur (behalwe ‘n bruukhuur bedoel in paragraaf (1) gesluit in die gewone loop van die ondernemer se onderneming; of
- (bb) ingevolge ‘n bruukhuur in paragraaf (*l*) bedoel wat in die gewone loop van die ondernemer se onderneming gesluit word waar bedoelde goed uitsluitlik gebruik staan te word in ‘n land buite die gebied waarin ‘n verkoopbelasting of ‘n wesenlik soortgelyke belasting op die huurgelde kragtens bedoelde bruukhuur of ten opsigte van die waarde van bedoelde goed of die invoer daarvan in bedoelde land gehef word, en bedoelde goed goed is wat in artikel 35 beskryf word ten opsigte waarvan registrasie nie ingevolge die betrokke wet bedoel in daardie artikel vereis word nie of bedoelde goed uit masjinerie of installasie wat ‘n vaste plekbepaling in bedoelde land sal hê, bestaan; of”;
- (n) deur subparagraaf (ii) van paragraaf (*v*) van subartikel (1) te skrap;
- (o) deur paragraaf (*w*) van subartikel (1) deur die volgende paragraaf te vervang:
- “(w) mits die bepalings van artikel 14 soos toegepas deur artikel 36 nagekom word —
- (i) die verkoop aan ‘n liefdadigheidsinrigting van goed;
- (ii) goed ingevoer in die gebied deur bedoelde inrigting;
- (iii) verhuurde eiendom gelewer aan bedoelde inrigting as huurder;
- (iv) ‘n huurvergoeding betaalbaar deur bedoelde inrigting ten opsigte van goed; of

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- (iii) tax in respect of the taxable value of such service has been paid or is payable by the subcontractor and has been recovered or is recoverable by him from the contractor;”;
- (l) by the deletion of subparagraph (ii) of paragraph (t) of subsection (1);
- (m) by the substitution for subparagraph (iv) of paragraph (t) of subsection (1) of the following subparagraph:
- “(iv) a registered vendor if such goods are intended to be let by the vendor —
- (aa) under a financial lease (other than a financial lease referred to in paragraph (1)) concluded in the ordinary course of the vendor's enterprise; or
- (bb) under a financial lease referred to in paragraph (l) concluded in the ordinary course of the vendor's enterprise where such goods are to be used exclusively in any country outside the territory in which a sales tax or substantially similar tax is levied on the rentals under such lease or in respect of the value of such goods or the importation thereof into such country, and such goods are goods described in section 35 in respect of which registration is not required in terms of the relevant law referred to in that section or such goods consist of machinery or plant which will have a fixed location in such country; or”;
- (n) by the deletion of subparagraph (ii) of paragraph (v) of subsection (1);
- (o) by the substitution for paragraph (w) of subsection (1) of the following paragraph:
- “(w) subject to compliance with the provisions of section 14 as applied by section 36 —
- (i) the sale to any charitable institution of goods;
- (ii) goods imported into the territory by such institution;
- (iii) any leased property delivered to such institution as lessee;
- (iv) any rental consideration payable by such institution in respect of goods; or

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(v) 'n belasbare diens gelewer aan bedoelde inrigting,

indien die liefdadigheidsinrigting ingevolge artikel 36 geregistreer is en die goed verkoop ingevolge bedoelde verkoop of bedoelde ingevoerde goed of bedoelde verhuurde eiendom of die goed met betrekking waartoe bedoelde huurvergoeding betaalbaar is of bedoelde belasbare diens, na gelang van die geval, uitsluitlik deur bedoelde inrigting gebruik word of bestem is om gebruik te word by die uitvoering van enige liefdadigheidsbedrywighede bedoel in die omskrywing van 'liefdadigheidsinrigting' in artikel 1;";

(p) deur paragraaf (x) van subartikel (1) deur die volgende paragraaf te vervang:

"(x) (i) die verkoop aan of die invoer deur die Staat of 'n liggaam deur die Administrateur-generaal goedgekeur, van die strategiese materiale wat die Administrateur-generaal in oorleg, in die geval waar 'n Staatsdepartement betrokke is waarvan die administrasie in die gebied nie deur hom behartig word nie, met die Minister wie se departement aldus betrokke is, goedkeur; en

(ii) 'n belasbare diens gelewer ten opsigte van bedoelde strategiese materiale,

maar onderworpe aan die voorwaardes wat die Administrateur-generaal ople;" en

(q) deur subartikel (2) deur die volgende subartikel te vervang:

"(2) Waar 'n vrystelling ingevolge subartikel (1)(b) (c), (f), (m), (m)<sup>bis</sup>, (r), (t) of (w) van toepassing is ten opsigte van 'n verkoop van goed of bruikuur of huurvergoeding of die lewering van 'n belasbare diens of goed ingevoer, is die koper met betrekking tot daardie verkoop of bruikuur of huurvergoeding of diens of die invoerder van die ingevoerde goed, behoudens die bepalings van artikels 14 en 15, regtig om die goed wat die onderwerp van bedoelde verkoop is, aan te koop of om bedoelde bruikuur te sluit of om bedoelde huurvergoeding te betaal of om bedoelde diens aan hom te laat lewer of om die goed in te voer, na gelang van die geval, vry van belasting."

- (2) (a) Die wysigings deur paragrawe (g), (i), (o), (p) en (q) van subartikel (1) aangebring, word geag op 3 Julie 1978 in werking te getree het.
- (b) Die wysigings deur paragrawe (d) en (k) van subartikel (1) aangebring, tree in werking op 1 Oktober 1980.

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- (v) any taxable service rendered to such institution,

if the charitable institution is registered under section 36 and the goods sold under such sale or such imported goods or such leased property or the goods in respect of which such rental consideration is payable or such taxable service, as the case may be, is or are intended to be utilized by such institution solely in the carrying out of any charitable activities referred to in the definition of 'charitable institution' in section 1;";

- (p) by the substitution for paragraph (x) of subsection (1) of the following paragraph:

"(x) (i) the sale to or the importation by the State or any body approved by the Administrator-General, of such strategic materials as the Administrator-General in consultation, in the case where a department of State is concerned of which the administration in the territory is not carried on by him, with the Minister whose department is so concerned, may approve; and

- (ii) any taxable service rendered in respect of such strategic materials,

but subject to such conditions as the Administrator-General may impose;" and

- (q) by the substitution for subsection (2) of the following subsection:

" (2) Where an exemption applies under subsection (1)(b), (c), (f), (m), (m)*bis*, (r), (t) or (w) in respect of a sale of goods or financial lease or rental consideration or the rendering of a taxable service or goods imported, the purchaser in relation to such sale or financial lease or rental consideration or service or the importer of the goods imported shall, subject to the provisions of sections 14 and 15, be entitled to purchase the goods which are the subject of such sale or to conclude such financial lease or to pay such rental consideration or to have such service rendered to him or to import the goods, as the case may be, free of tax.".

- (2) (a) The amendments effected by paragraphs (g), (i), (o), (p) and (q) of subsection (1) shall be deemed to have come into operation on 3 July 1978.  
(b) The amendments effected by paragraphs (d) and (k) of subsection (1) shall come into operation on 1 October 1980.

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Wysiging van artikel 7 van  
Proklamasie AG. 40 van  
1978.

6. Artikel 7 van die Proklamasie word hierby gewysig—
  - (a) deur in subparagraph (i) van paragraaf (g) die woorde “in die gebied” te skrap;
  - (b) deur paragraaf (h) van subartikel (1) deur die volgende paragraaf te vervang:
 

“(h) met betrekking tot goed, verhuurde eiendom of ’n bate, bedoel in artikel 5(1)(h), die koste van daardie goed of die waarde van daardie eiendom of bate vir die persoon wat daardie goed, eiendom of bate aangewend het soos in bedoelde paragraaf beoog.”;
  - (c) deur paragraaf (b) van subartikel (2) deur die volgende paragraaf te vervang:
 

“(b) (i) waar enige bedoelde vergoeding geheel en al of gedeeltelik uit ’n bate behalwe geld bestaan, word die bedrag van dié vergoeding, vir sover dit uit ’n bedoelde bate bestaan, geag die markwaarde daarvan te wees; of

(ii) waar bedoelde vergoeding geheel en al of gedeeltelik bestaan uit ’n voordeel of voorscheping wat vatbaar is om in geld gemeet te word, word die bedrag van dié vergoeding vir sover dit uit bedoelde voordeel of voorscheping bestaan, geag die geldwaarde daarvan te wees; en”;
  - (d) deur in subartikel (5) die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang:
 

“ (5) By die toepassing van subartikels (1)(h), en (3), word die koste van goed of die waarde van verhuurde eiendom of ’n bate, na gelang van die geval, vir enige persoon geag te wees —”;
  - (e) deur aan die einde van paragraaf (b)(iv) van subartikel (5) die woord “of” in te voeg; en
  - (f) deur die volgende paragrawe by subartikel (5) te voeg:
 

“(c) waar die goed deur hom in die gebied ingevoer is, die bruto waarde van bedoelde goed soos ingevolge die toepaslike bepalings van subartikel (1)(g) vasgestel; of

(d) waar die verhuurde eiendom deur hom kragtens ’n bruukhuur gehou is, die in paragraaf 2 van Bylae 4 bedoelde kontantwaarde daarvan, verminder met ’n bedrag gelyk aan vyftien persent van bedoelde kontantwaarde vir elke voltooide

**SALES TAX AMENDMENT ACT, 1980****Act. No. 22, 1980****6. Section 7 of the Proclamation is hereby amended —**

Amendment of section 7 of  
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- (a) by the deletion in subparagraph (i) of paragraph (g) of the words "in the territory";
- (b) by the substitution for paragraph (h) of subsection (1) of the following paragraph:

"(h) as respects goods, leased property or any asset referred to in section 5(1)(h), the cost of such goods or the value of such property or asset to the person who has applied such goods, property or asset as contemplated in the said paragraph,";
- (c) by the substitution for paragraph (b) of subsection (1) of the following paragraph:
  - (b) (i) where any such consideration consists in whole or in part of any asset other than money, the amount of such consideration shall, to the extent that it consists of such asset, be deemed to be the market value thereof; or
  - (ii) where such consideration consists in whole or in part of any benefit or advantage capable of being measured in money, the amount of such consideration shall, to the extent that it consists of such benefit or advantage, be deemed to be the money value thereof; and";
- (d) by the substitution in subsection (5) for the words preceding paragraph (a) of the following words:

" (5) For the purposes of subsections (1)(h) and (3), the cost of goods or the value of leased property or any asset, as the case may be, to any person shall be deemed to be —";
- (e) by the insertion at the end of paragraph (b) (iv) of subsection (5) of the word "or"; and
- (f) by the addition to subsection (5) of the following paragraphs:
  - (c) where the goods were imported into the territory by him, the gross value of such goods as determined under the applicable provisions of subsection (1)(g); or
  - (d) where the leased property was held by him under a financial lease, the cash value thereof referred to in paragraph 2 of Schedule 4, reduced by an amount equal to fifteen per cent of such cash value for each completed year during which such

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jaar waarin bedoelde eiendom gebruik is vir die doeleindes van 'n onderneming deur hom bedryf; of

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

- (i) die koste vir hom van die materiaal of komponente gebruik by die oprigting, konstruksie, montering of installering van bedoelde bate en enige materiaal of komponente gebruik by die aanbring van permanente verbetering of toevoegings (behalwe reparasies) aan of tot bedoelde bate;
- (ii) enige bedrae deur hom uitgegee ten opsigte van vergoeding deur hom betaal aan 'n ander persoon geëmplojeer by die oprigting, konstruksie, montering of installering van bedoelde bate of by die aanbring van enige bedoelde verbeterings of toevoegings;
- (iii) enige ander onkoste regstreeks deur hom aangegaan by die oprigting, konstruksie, montering of installering van bedoelde bate of by die aanbring van bedoelde verbeterings of toevoegings; en
- (iv) 'n geraamde bedrag verteenwoordigende die depresiasie van enige masjinerie, toerusting of installasie gebruik by die oprigting, konstruksie, montering of installering van bedoelde bate of by die aanbring van bedoelde verbeterings of toevoegings.".

Wysiging van artikel 8 van Proklamasie AG. 40 van 1978.

7. Artikel 8 van die Proklamasie word hierby gewysig deur in die voorbehoudsbepaling by paragraaf (e) die woorde "in die gebied" te skrap.

Wysiging van artikel 10 van Proklamasie AG. 40 van 1978.

8. Artikel 10 van die Proklamasie word hierby gewysig —

(a) deur subartikel (4) deur die volgende subartikel te vervang:

"(4) 'n Belasting bygetel soos in subartikel (3)(b) beoog, moet as 'n afsonderlike pos getoon word op enige faktuur, kontantstrokie of ander staat met betrekking tot 'n bedrag verskuldig ingevalle die tersaaklike verkoop of ten opsigte van die tersaaklike huurvergoeding, belasbare diens, kos en inwoning of huisvesting, na gelang van die geval, maar waar by dieselfde geleentheid of as deel van 'n enkele transaksie een of meer artikels verkoop word of een of meer belasbare dienste gelewer word of gelewer staan te word, moet die belasting wat bygetel moet word, bereken word met betrekking tot die totale bedrag van die vergoeding wat deur die koper ten opsigte van bedoelde artikels en dienste betaalbaar is.>"; en

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property was used for the purposes of any enterprise carried on by him; or

(e) where the asset has been erected, constructed, assembled or installed by him, the aggregate of —

- (i) the cost to him of the materials or components used in the erection, construction, assembly or installation of such asset and any materials or components used in effecting permanent improvements or additions (other than repairs) to such asset;
- (ii) any amounts expended by him in respect of remuneration paid by him to any other person employed in the erection, construction, assembly or installation of such asset or in effecting any such improvements or additions;
- (iii) any other costs incurred by him directly in the erection, construction, assembly or installation of such asset or in effecting any such improvements or additions; and
- (iv) an estimated amount representing the depreciation of any machinery, equipment or plant used in the erection, construction, assembly or installation of such asset or in effecting any such improvements or additions.”.

7. Section 8 of the Proclamation is hereby amended by the deletion in the proviso to paragraph (e) of the words “in the territory”.

Amendment of section 8 of  
Proclamation AG. 40 of  
1978.

8. Section 10 of the Proclamation is hereby amended —

Amendment of section 10  
of Proclamation AG. 40 of  
1978.

(a) by the substitution for subsection (4) of the following subsection:

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

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(b) deur die volgende subartikels by te voeg:

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

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

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

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

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

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(b) by the addition of the following subsections:

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

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

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

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

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

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

Wysiging van artikel 11  
van Proklamasie AG. 40  
van 1978.

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

“(a) Waar 'n ondernemer op 'n vrystelling ingevolge artikel 6(1)(g) ten opsigte van sy onderneming geregtig was, en hy die Sekretaris ooreenkomstig die bepalings van artikel 12(5) en binne die tydperk of verdere tydperk beoog in die voorbehoudsbepaling by artikel 6(1)(g), in kennis gestel het dat die bruto ontvangste of toevallings van sy onderneming (soos bepaal ooreenkomstig die bepalings van artikel 6(1)(g)) die bedrag van vyfduisend rand oorskry het, stel die Sekretaris die ondernemer in kennis dat vanaf 'n datum deur die Sekretaris bepaal die vrystelling ingevolge artikel 6(1)(g) nie meer van toepassing is nie en versoek hy die ondernemer om, so spoedig moontlik na die aldus bepaalde datum, aan die Sekretaris besonderhede te verstrek betreffende die handelsvoorraad deur die ondernemer besit en nie deur hom van die hand gesit nie op die dag voor daardie datum, die koste daarvan, die name en adresse van die persone van wie bedoelde handelsvoorraad verkry is en die bedrae aan belasting, indien daar is, gedra deur die ondernemer ten opsigte van die verkoop aan hom of die invoer deur hom van bedoelde handelsvoorraad.”.

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

Wysiging van artikel 13  
van Proklamasie AG. 40  
van 1978.

10. Artikel 13 van die Proklamasie word hierby gewysig deur die volgende subartikel by te voeg:

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

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

5. (1) Section 11 of the Proclamation is hereby amended by the substitution for paragraph (a) of subsection (4) of the following paragraph:

Amendment of section 11  
of Proclamation AG. 40 of  
1978.

“(a) Where any vendor has in respect of his enterprise been entitled to an exemption under section 6(1)(g) and he has in accordance with the provisions of section 12(5) and within the period or further period referred to in the proviso to section 6(1)(g), notified the Secretary that the gross receipts or accruals of his enterprise (as determined in accordance with the provisions of section 6(1)(g)) have exceeded the sum of five thousand rand, the Secretary shall notify the vendor that as from a date fixed by the Secretary the exemption under section 6(1)(g) shall no longer apply and call upon the vendor to furnish the Secretary as soon as possible after the date so fixed, with details of the trading stock held by the vendor and not disposed of by him on the day before that date, the cost thereof, the names and addresses of the persons from whom such trading stock was acquired and the amounts of tax, if any, borne by the vendor in respect of the sale to him or the importation by him of such trading stock.”.

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

10. Section 13 of the Proclamation is hereby amended by the addition of the following subsection:

Amendment of section 13  
of Proclamation AG. 40 of  
1978.

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

## Wet No. 22, 1980 WYSIGINGSWET OP VERKOOPBELASTING, 1980

Wysiging van artikel 14  
van Proklamasie AG. 40  
van 1978.

11. Artikel 14 van die Proklamasie word hierby gewysig deur in subartikel (1) die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang:

“(1) Waar 'n koper met betrekking tot 'n verkoop van goed, bruikhuur, huurvergoeding of belasbare diens of 'n invoerder van goed daarop aanspraak maak dat 'n vrystelling wat ingevalle artikel 6(1)(b), (c), (f), (m), (m)*bis*, (r), (t) of (w) voorsien word, van toepassing is ten opsigte van bedoelde verkoop, bruikhuur, huurvergoeding of belasbare diens of die invoer van goed —”.

Wysiging van artikel 17  
van Proklamasie AG. 40  
van 1978.

12. Artikel 17 van die Proklamasie word hierby gewysig —

(a) deur die volgende voorbehoudsbepaling by subartikel (1) te voeg:

“Met dien verstande dat die Sekretaris, met inagneming van die omstandighede van 'n geval, die tydperk waarin bedoelde belasting betaal moet word, kan verleng.”.

(b) deur die volgende voorbehoudsbepaling by subartikel (3) te voeg:

“Met dien verstande dat die Sekretaris, met inagneming van die omstandighede van 'n geval, die tydperk waarin bedoelde belasting betaal moet word, kan verleng.”.

Wysiging van Artikel 25  
van Proklamasie AG. 40  
van 1978.

13. Artikel 25 van die Proklamasie word hierby gewysig —

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

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

(b) deur subartikel (2) deur die volgende subartikel te vervang:

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

Amendment of section 14  
of Proclamation AG. 40 of  
1978.

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

12. Section 17 of the Proclamation is hereby amended —

Amendment of section 17  
of Proclamation AG. 40 of  
1978.

(a) by the addition of the following proviso to subsection (1):

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

(b) by the addition of the following proviso to subsection (3):

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

13. Section 25 of the Proclamation is hereby amended —

Amendment of section 25  
of Proclamation AG. 40 of  
1978.

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

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

(b) by the substitution for subsection (2) of the following subsection:

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“(2) Indien iemand wat vir die betaling van belasting aanspreeklik is en daardie betaling volgens voorskrif van subartikel (3) van artikel 17 moet maak, versuim om teen die einde van die tydperk wat ingevolge bedoelde subartikel vir die betaling van daardie belasting toegelaat word of binne die verlengde tydperk wat die Sekretaris ingevolge die voorbehoudsbepaling by daardie subartikel toelaat, enige bedrag van daardie belasting te betaal, moet hy, benewens bedoelde bedrag van belasting, ’n boete betaal gelyk aan tien persent van bedoelde bedrag vir elke maand of gedeelte daarvan, gereken vanaf die begin van eersgenoemde tydperk tot die datum van betaling van bedoelde bedrag: Met dien verstande dat bedoelde boete nie bedoelde bedrag van belasting te bowe gaan nie.”; en

- (c) deur in subartikel (3) die woorde “in die gebied” te skrap.

Invoeging van artikel 26bis  
in Proklamasie AG. 40  
van 1978.

- 14. Die volgende artikel word hierby in die Proklamasie na artikel 26 ingevoeg:

*“Belasting, rente of boete nie verhaalbaar nie ten opsigte van sekere transaksies in die verlede*

26bis. Ondanks andersluidende bepalings van hierdie Proklamasie —

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

Wysiging van artikel 31  
van Proklamasie AG. 40  
van 1978.

- 15. Artikel 31 van die Proklamasie word hierby gewysig deur in paragraaf (b) van subartikel (1) die woorde “die Wetgewende Vergadering van die gebied”, oral waar hulle voorkom, deur die woorde “’n verteenwoordigende owerheid soos in artikel 1 van die Proklamasie op Verteenwoordigende Owerhede, 1980 (Proklamasie AG. 8 van 1980), omskryf” te vervang.

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“(2) If any person who is liable for the payment of tax and is required to make such payment in the manner prescribed in subsection (3) of section 17, fails to pay any amount of such tax by the end of the period allowed for payment of such tax under the said subsection or within such extended period as the Secretary may allow in terms of the proviso to that subsection, he shall, in addition to such amount of tax, pay a penalty equal to ten per cent of such amount for each month or part thereof reckoned from the beginning of the first-mentioned period to the date of payment of the said amount: Provided that such penalty shall not exceed such amount of tax.”; and

- (c) by the deletion in subsection (3) of the words “in the territory”.

14. The following section is hereby inserted in the Proclamation after section 26:

Insertion of section 26bis  
in Proclamation AG. 40 of  
1978.

*“Tax, interest or penalty not recoverable in respect of certain past transactions*

26bis. Notwithstanding anything to the contrary in this Proclamation —

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

15. Section 31 of the Proclamation is hereby amended by the substitution in paragraph (b) of subsection (1) for the words “the Legislative Assembly of the territory”, wherever they occur, of the words “a representative authority as defined in section 1 of the Representative Authorities Proclamation, 1980 (Proclamation AG. 8 of 1980)”.

Amendment of section 31  
of Proclamation AG. 40 of  
1978.

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Wysiging van Artikel 32  
van Proklamasie AG. 40  
van 1978.

16. Artikel 32 van die Proklamasie word hierby gewysig —

- (a) deur aan die einde van paragraaf (b) van subartikel  
(2) die woord "of" by te voeg, en deur by subartikel  
(2) die volgende paragrawe te voeg:

"(c) die bedrag wat terugbetaal staan te word R2 of meer is; of

(d) die Sekretaris oortuig is dat 'n bedrag aan belasting geëis as terugbetaalbaar aan iemand wat die belasting betaal het, op sy beurt deur so iemand aan 'n ander persoon wat die belasting gedra het, terugbetaal sal word."; en

(b) deur die volgende subartikel by te voeg:

"(3) Geen terugbetaling van 'n bedrag belasting wat oorbetaal is of wat bevind word nie betaalbaar te gewees het nie, word ingevolge hierdie artikel gemagtig nie tensy aansoek om die terugbetaling gedoen word binne drie maande na die datum van sluiting van die transaksie of na die plaasvind van die gebeurtenis met betrekking waartoe die belasting betaal is, behalwe waar —

(a) die betaling van bedoelde bedrag as gevolg van 'n berekenings- of rekeningkundige fout geskied het; of

(b) die Sekretaris oortuig is dat betaling van bedoelde bedrag as gevolg van 'n feitedwaling voortgespruit het of dat bedoelde bedrag nie ooreenkomsdig die algemeen heersende praktyk op genoemde datum betaalbaar was nie."

Wysiging van artikel 34  
van Proklamasie AG. 40  
van 1978.

17. Artikel 34 van die Proklamasie word hierby gewysig deur die volgende subartikel by te voeg:

"(4) Waar 'n konstruksie-ooreenkoms voor 1 Oktober 1980 gesluit is en 'n kontrakteur met betrekking tot bedoelde ooreenkoms die belasting gedra het ten opsigte van belasbare dienste bedoel in paragraaf 1(b)*bis* van Bylae 1 wat aan hom vir die doeleindes van die nakoming van die bepalings van die ooreenkoms gelewer moes word, kan bedoelde kontrakteur, ondanks andersluidende bepalings van bedoelde ooreenkoms of van 'n wet, 'n bedrag gelyk aan die bedrag van die belasting aldus deur hom gedra op die persoon deur wie die kontrakprys betaalbaar is, verhaal as 'n byvoeging by die kontrakprys in bedoelde ooreenkoms bepaal, tensy bedoelde bedrag op 'n ander wyse deur die kontrakteur op bedoelde persoon ingevolge die konstruksie-ooreenkoms verhaalbaar is."

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**16. Section 32 of the Proclamation is hereby amended —**Amendment of section 32  
of Proclamation AG. 40 of  
1978.

(a) by the addition at the end of paragraph (b) of subsection (2) of the word "or", and by the addition to subsection (2) of the following paragraphs:

"(c) the amount to be refunded is R2 or more; or

(d) the Secretary is satisfied that any amount of tax claimed to be refundable to any person who has paid the tax, will in turn be refunded by such person to any other person who has borne the tax."; and

(b) by the addition of the following subsection:

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

(a) the payment of such amount occurred as a result of a calculation or accounting error; or

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

**17. Section 34 of the Proclamation is hereby amended by the addition of the following subsection:**Amendment of section 34  
of Proclamation AG. 40 of  
1978.

"(4) Where any construction agreement has been entered into before 1 October 1980 and any contractor in relation to such agreement has borne the tax in respect of any taxable service referred to in paragraph 1(b)*bis* of Schedule 1 which was required to be rendered to him for the purposes of carrying out the terms of such agreement, such contractor may, notwithstanding anything to the contrary in such agreement or in any law, recover from the person by whom the contract price is payable a sum equal to the amount of the tax so borne by him as an addition to the contract price stipulated in such agreement, unless such sum is otherwise recoverable by the contractor from the said person under the construction agreement.".

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Wysiging van artikel 35  
van Proklamasie AG. 40  
van 1978.

18. Artikel 35 van die Proklamasie word hierby deur die volgende artikel vervang:

*"Registrasie van sekere goed verbied in sekere omstandighede*

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

- (a) (i) in die geval van regstreerbare goed wat die onderwerp van 'n verkoop uitmaak, of wat in die gebied ingevoer word en nie ingevolge die Doeane- en Aksynswet, 1964 (Wet 91 van 1965), geklaar moet word nie, 'n kwitansie of sertifikaat uitgereik deur die Sekretaris wat aantoon dat enige belasting wat ingevolge hierdie Proklamasie betaalbaar is, ten opsigte van bedoelde verkoop of invoer in die gebied, na gelang van die geval, van die regstreerbare goed ten gevolge waarvan die registrasie vereis word, betaalbaar is; of
- (ii) in die geval van regstreerbare goed in die gebied ingevoer wat ingevolge genoemde Doeane- en Aksynswet, 1964, geklaar moet word, 'n doeane-stuk uitgereik deur die Sekretaris van Doeane en Aksyns wat aantoon dat enige belasting wat ingevolge hierdie Proklamasie betaalbaar is, ten opsigte van bedoelde invoer in die gebied betaal is, of dat geen belasting ingevolge hierdie Proklamasie betaalbaar is nie, ten opsigte van bedoelde invoer, na gelang van die geval, van die regstreerbare goed ten gevolge waarvan die registrasie vereis word; of
- (b) 'n verklaring, in die vorm wat die Sekretaris voorskryf, uitgereik deur 'n geregistreerde ondernemer wat, by die bedryf van 'n onderneming in die gewone loop waarvan met regstreerbare goed handel gedryf word, bedoelde goed verkoop het ten gevolge waarvan die registrasie vereis word, dat die belasting betaalbaar ingevolge hierdie Proklamasie deur die ondernemer betaal is of betaal sal word; of
- (c) 'n vrystellingsbewys deur die Sekretaris uitgereik ten effekte dat geen belasting ingevolge hierdie Proklamasie betaalbaar is nie ten opsigte van 'n verkoop of ander vandiehandsetting, of 'n in

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18. The following section is hereby substituted for section 35 of the Proclamation:

Amendment of section 35  
of Proclamation AG. 40 of  
1978.

*"Registration of certain goods prohibited in certain circumstances"*

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

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

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paragraaf (a)(i) van hierdie artikel of paragraaf 4 van Afdeling A van Bylae 5 beoogde invoer in die gebied, met betrekking tot die regstreerbare goed ten gevolge waarvan die registrasie vereis word.”.

**Wysiging van artikel 40 van Proklamasie AG. 40 van 1978.**

19. Artikel 40 van die Proklamasie word hierby gewysig deur die volgende subartikel by te voeg:

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

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

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

**Wysiging van artikel 43 van Proklamasie AG. 40 van 1978.**

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

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

- (i) aan 'n koper met betrekking tot bedoelde transaksie verklaar dat belasting ingesluit is in of bygevoeg sal word by die prys of bedrag vorderbaar ten opsigte van dié transaksie, waar in werklikheid geen belasting ingevolge hierdie Proklamasie betaalbaar is nie; of
- (ii) wetens en sonder wettige verskoning (waarvan die bewyslas op hom rus) belasting insluit in of byvoeg by die prys of bedrag gevorder van die koper met betrekking tot bedoelde transaksie, waar in werklikheid geen belasting ingevolge hierdie Proklamasie betaalbaar is nie; of
- (iii) wetens en sonder wettige verskoning (waarvan die bewyslas op hom rus) belasting insluit in of byvoeg by die prys of bedrag gevorder van die koper met betrekking tot bedoelde transaksie wat die belasting wat kragtens hierdie Proklamasie ten opsigte van die belasbare waarde van bedoelde transaksie behoorlik hefbaar is, oorskry,”.

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paragraph (a)(i) of this section or paragraph 4 of Division A of Schedule 5, relating to the registrable goods in consequence of which the registration is required.”.

19. Section 40 of the Proclamation is hereby amended by the addition of the following subsection:

Amendment of section 40 of Proclamation AG. 40 of 1978.

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

(a) such documents as provided in subsection (3); or

(b) such microfilm copy or computer tape record of such documents in lieu of the originals thereof for a period of five years after the completion of the transactions, acts or operations to which such originals relate,

shall be guilty of an offence and liable on conviction to the penalties prescribed by subsection (5).”

20. Section 43 of the Proclamation is hereby amended by the substitution for paragraph (d) of the following paragraph:

Amendment of section 43 of Proclamation AG. 40 of 1978.

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

(i) declare to any purchaser in relation to such transaction that tax has been included in or will be added on to the price or amount chargeable in respect of such transaction, where in fact no tax is payable in terms of this Proclamation; or

(ii) knowingly and without lawful excuse (the burden of proof whereof shall be upon him) includes in or adds on to the price or amount charged to the purchaser in relation to such transaction any tax, where in fact no tax is payable in terms of this Proclamation; or

(iii) knowingly and without lawful excuse (the burden of proof whereof shall be upon him) includes in or adds on to the price or amount charged to the purchaser in relation to such transaction any tax in excess of the tax properly leviable under this Proclamation in respect of the taxable value of such transaction.”.

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Wysiging van artikel 44  
van Proklamasie AG. 40  
van 1978.

21. Artikel 44 van die Proklamasie word hierby gewysig deur in subartikel (3) die woord "Wet" deur die woord "Proklamasie" te vervang.

Wysiging van Bylae 1 by  
Proklamasie AG. 40 van  
1978.

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

(a) deur in subparagraph (b) van paragraaf 1 die woorde wat item (i) voorafgaan, en item (i), deur die volgende woorde en item te vervang:

"(b) Installasie-, herstel-, instandhoudings-, restourasie-, veranderings- of verfraaiingsdienste ten opsigte van goed wat uitgevoer word in die loop van die bedryf van 'n onderneming, met inbegrip van, maar sonder beperking van die algemeenheid van hierdie subparagraph —

(i) installasie-, herstel-, instandhoudings-, restourasie-, veranderings- of verfraaiingsdienste gelewer deur 'n skoenersteller, skoenmaker, horlosiemaker, juwelier, hersteller van motorvoertuie, fotografiese toerusting of huishoudelike toestelle, duikklopper of bandversoler; of";

(b) deur in item (ii) van subparagraph (b) van paragraaf 1 die woorde wat subitem (aa) voorafgaan deur die volgende woorde te vervang:

"(ii) herstel-, instandhoudings-, restourasie-, veranderings- of verfraaiingsdienste gelewer ten opsigte van 'n bate bestaande uit —";

(c) deur subitem (aa) van item (ii) van subparagraph (b) van paragraaf 1 deur die volgende subitem te vervang:

"(aa) 'n installasie of uitrusting gebruik vir die doelendes van verwarming (behalwe warmwater-silinders, nie-industriële ketels of sonwater-verhitters), ventilasie, lugreëling, verkoeling, beeldradio of radio of enige kommunikasiestelsel (met inbegrip van 'n alarmseinstelsel), behalwe 'n kommunikasiestelsel wat deur die Departement van Pos- en Telekommunikasiwese geïnstalleer is; of";

(d) deur subitem (bb) van item (ii) van subparagraph (b) van paragraaf 1 deur die volgende subitem te vervang:

"(bb) 'n vloerbedekkingsmateriaal saamgestel uit tappye, houtblokke, viniel- of plastiese materiale, kurk, linoleum, rubber, geglasuurde bitumineusvilt of enige ander veerkragtige vloermateriaal; of";

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21. Section 44 of the Proclamation is hereby amended by the substitution in subsection (3) in the Afrikaans text for the word "Wet" of the word "Proklamasie".

Amendment of section 44  
of Proclamation AG. 40 of  
1978.

22. (1) Schedule 1 to the Proclamation is hereby amended —

Amendment of Schedule 1  
to Proclamation AG. 40 of  
1978.

(a) by the substitution in subparagraph (b) of paragraph 1 for the words preceding item (i), and item (i), of the following words and item:

"(b) Installation, repair, maintenance, restoration, alteration or embellishment services in respect of goods carried out in the course of carrying on any enterprise, including, without limiting the generality of this subparagraph —

(i) installation, repair, maintenance, restoration, alteration or embellishment services rendered by any shoerepairer, shoemaker, watchmaker, jeweller, repairer of motor vehicles, photographic equipment or domestic appliances, panelbeater or tyre retreader; or";

(b) by the substitution in item (ii) of subparagraph (b) of paragraph 1 for the words preceding subitem (aa) of the following words:

(ii) repair, maintenance, restoration, alteration or embellishment services rendered in respect of any asset consisting of —";

(c) by the substitution for subitem (aa) of item (ii) of subparagraph (b) of paragraph 1 of the following sub-item:

"(aa) any plant or equipment used for the purposes of heating (other than hot-water cylinders, non-industrial boilers or solar water heaters), ventilation, airconditioning, refrigeration, television or radio or any communication system (including any alarm signalling system) other than any communication system installed by the Department of Posts and Telecommunications; or";

(d) by the substitution for subitem (bb) of item (ii) of subparagraph (b) of paragraph 1 of the following sub-item:

"(bb) any floorcovering material composed of carpets, wood-blocks, vinyl or plastic materials, cork, linoleum, rubber, glazed bituminous felt or any other resilient flooring material; or";

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(e) deur in subitem (dd) van item (ii) van subparagraphaf (b) van paragraaf 1 die uitdrukking "12A(1) of (2)" deur die uitdrukking "12A(2) of (3)" te vervang;

(f) deur na subparagraphaf (b) van paragraaf 1 die volgende subparagraphaf in te voeg:

"(b)*bis* Oprigtings-, konstruksie-, monterings- of installasiedienste gelewer op of na die aanvangsdatum ten opsigte van 'n bate van die aard wat in subparagraphaf (b)(ii) beskryf word: Met dien verstande dat die bepalings van hierdie subparagraphaf nie van toepassing is nie ten opsigte van —

(i) 'n bedrag van die vergoeding betaalbaar ten opsigte van so 'n diens wat voor 1 Oktober 1980 aan die ondernemer met betrekking tot bedoelde diens toeval; of

(ii) die oprigting, konstruksie, montering of installasie van so 'n bate ingevolge 'n ooreenkoms wat ingevolge paragraaf 2 van Bylae 3 geag word 'n verkoop van goed te wees.";

(g) deur in subparagraphaf (c) van paragraaf 1 na die woord "slotmaker" die woord "letterskilder" in te voeg;

(h) deur subparagraphaf (d) van paragraaf 1 deur die volgende subparagraphaf te vervang:

"(d) Dienste gelewer of fasilitete verskaf deur iemand in die loop van 'n onderneming wat hy bedryf, as hulpmiddels vir gesondheid, liggaamsbou of skoonheid, met inbegrip van, maar sonder beperking van die algemeenheid van hierdie subparagraphaf, die gee van advies in verband met gesondheid, liggaamsbou of skoonheid, die toediening van masserings en ander behandelings, die voorsiening van turkse baddens en sauna-baddens, verslankingskursusse of -apparaat, gimnasiumfasilitete (behalwe gimnasiumfasilitete vir 'n georganiseerde mededingende sportsoort verskaf) en dienste gelewer deur 'n tandwerktuigkundige, brilmaker of apteker in die loop van sy bedryf, besigheid of beroep as sodanig, maar uitgesonerd —

(i) die professionele dienste wat gelewer word deur 'n geregistreerde geneesheer, tandarts, dieetkundige, gesikundige, homopaat,

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(e) by the substitution in subitem (dd) of item (ii) of subparagraph (b) of paragraph 1 for the expression "12A(1) or (2)" of the expression "12A(2) or (3)";

(f) by the insertion after subparagraph (b) of paragraph 1 of the following subparagraph:

"(b)*bis* Erection, construction, assembly or installation services rendered on or after the commencement date in respect of any asset of the nature described in subparagraph (b)(ii); Provided that the provisions of this subparagraph shall not apply in respect of —

(i) any amount of the consideration payable in respect of any such service accruing to the vendor in relation to such service before 1 October 1980; or

(ii) the erection, construction, assembly or installation of any such asset under an agreement which in terms of paragraph 2 of Schedule 3 is deemed to be a sale of goods.";

(g) by the insertion in subparagraph (c) of paragraph 1 after the word "locksmith" of the word "signwriter";

(h) by the substitution for subparagraph (d) of paragraph 1 of the following subparagraph:

"(d) Services rendered or facilities provided by any person in the course of any enterprise carried on by him, as aids to health, strength or beauty, including, without limiting the generality of this subparagraph, the giving of advice in connection with health, strength or beauty, massages and other treatments, the provision of turkish and sauna baths, slimming courses or devices, gymnasium facilities (other than gymnasium facilities provided for any organized competitive sport) and services rendered by any dental mechanic, optician or pharmacist in the course of his trade, business or occupation as such, but excluding —

(i) any such professional services as are provided by a registered medical practitioner, dentist, dietitian, optometrist,

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naturopaat, osteopaat, kruiekundige, verpleer, fisioterapeut, chiropraktisyn of ortoptis in die gewone loop van sy praktyk as sodanig; of

- (ii) dienste gelewer of fasiliteite verskaf in 'n geregistreerde hospitaal of verpleeginrigting of in 'n kliniek wat deur 'n plaaslike bestuur bedryf word.”;
- (i) deur die volgende subparagraaf by paragraaf 1 te voeg:
  - “(e) Dienste waarby goed geproduseer, vervaardig, gefabriseer, gemonteer, verwerk of afgedruk word of aan 'n vervaardigingsproses onderwerp word, uitgesonderd enige raffinaderydienste in Afdeling IIIbis van Bylae 2 bedoel.”;
- (j) deur na paragraaf 1 die volgende paragraaf in te voeg:
 

“1bis. By die toepassing van hierdie Proklamasie word, waar 'n ooreenkoms voorsiening maak vir die lewering van 'n diens wat ingevolge subparagraaf (b)(ii) of (b)bis van paragraaf 1 'n belasbare diens is, en die vergoeding betaalbaar ingevolge daardie ooreenkoms aan die persoon wat bedoelde diens lewer, betaalbaar is ten opsigte van bedoelde diens en enige materiale of komponente deur bedoelde persoon voorsien wat vir die lewering van bedoelde diens nodig is, genoemde ooreenkoms as geheel as 'n ooreenkoms vir die lewering van bedoelde belasbare diens behandel en word genoemde vergoeding geag ten opsigte van bedoelde belasbare diens betaalbaar te wees.”; en
- (k) deur paragraaf 2 deur die volgende paragraaf te vervang:
 

“2. 'n Konstruksiebedrywigheid word nie geag 'n belasbare diens vir die doeleindes van hierdie Proklamasie te wees nie.”.

(2) Die wysigings deur paragrawe (c), (d) (e) en (h) van subartikel (1) aangebring, word geag op 3 Julie 1978 in werking te getree het, en die wysigings deur paragrawe (g) en (i) van subartikel (1) aangebring, tree op 1 Oktober 1980 in werking.

23. (1) Bylae 2 by die Proklamasie word hierby gewysig —

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

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homeopath, naturopath, osteopath, herbalist, nurse, physiotherapist, chiropractor or orthoptist in the ordinary course of his practice as such; or

(ii) any services rendered or facilities provided in any registered hospital or nursing home, or in any clinic conducted by a local authority.”;

(i) by the addition of the following subparagraph to paragraph 1:

“(e) Services whereby goods are produced, manufactured, fabricated, assembled, processed or imprinted or are subjected to a process of manufacture, excluding any refinery services referred to in Division IIIbis of Schedule 2.”;

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

“ 1bis. For the purposes of this Proclamation where any agreement provides for the rendering of a service which in terms of subparagraph (b)(ii) or (b)*bis* of paragraph 1 is a taxable service and the consideration payable under such agreement to the person rendering such service is payable in respect of such service and any materials or components supplied by such person which are required for the rendering of such service, the said agreement as a whole shall be treated as an agreement for the rendering of such taxable service and the said consideration shall be deemed to be payable in respect of such taxable service.”; and

(k) by the substitution for paragraph 2 of the following paragraph:

“ 2. A construction activity shall not be deemed to be a taxable service for the purposes of this Proclamation.”.

(2) The amendments effected by paragraphs (c), (d), (e) and (h) of subsection (1) shall be deemed to have come into operation on 3 July 1978, and the amendments effected by paragraphs (g) and (i) of subsection (1) shall come into operation on 1 October 1980.

23. (1) Schedule 2 to the Proclamation is hereby amended —

Amendment of Schedule 2  
to Proclamation AG. 40 of  
1978.

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

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“In die geval van ’n onderneming in die gewone loop waarvan goed (behalwe goed ten opsigte waarvan ’n vrystelling ingevolge artikel 6(1)(d) van toepassing is) vir verkoop vervaardig of gemonteer word of enige vervaardigingsproses teen vergoeding onderneem word, die goed en belasbare dienste uiteengesit in hierdie Afdeling maar met die uitsluiting van enige goed of dienste verkry of gebruik in die loop van ’n konstruksiebedrywigheid of van ’n mynbou- of steengroefonderneming of by die lewering van klipbreek- of raffinadery-dienste bedoel in Afdeling IIIbis:”;

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

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

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

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

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

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

(i) bedoelde houers gebruik word vir die doeleindes van die verkoop aan eindverbruikers van bedoelde goed in bedoelde houers; of

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

(b) Houers en verpakkingsmateriaal met inbegrip van palette en bind- of vasmaakmateriaal aangewend vir die verskeping of vervoer van vervaardiging goed wat uit die gebied uitgevoer word.”;

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

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

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

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

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

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

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

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

(i) such containers are used for the purpose of the sale to end consumers of such goods in such containers; or

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

(b) Containers and packaging materials including pallets and binding or tying materials used for the shipment or conveyance of manufactured goods which are exported from the territory.”;

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

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“ 5. Goed, synde —

- (a) brandstof in losmaatvoorraad aangekoop;
  - (b) katalisators en verwante materiale;
  - (c) reduseermiddels, oksideermiddels of ensieme; en
  - (d) ander verwerkingsmateriale (behalwe bedoelde materiale wat onder die opskrif van nie-kwalifiserende goed in hierdie Afdeling val), wat regstreeks by die vervaardiging, montering of verwerking van goed deur die betrokke onderneming gebruik word en wat noodsaaklik vir bedoelde vervaardiging, montering of verwerking is.”;
  - (f) deur paragraaf 7 van Afdeling I deur die volgende paragraaf te vervang:
- “7. Die volgende goed wat by die vervaardiging van primêre yster- en staalprodukte of by die produksie van ferrolegerings of nie-ysterlegeermetale gebruik word:
- (a) Vuurvaste materiaal vir gebruik in oonde;
  - (b) boogoondelektrodes;
  - (c) bytingmateriale en -middels, walsmeulolies en -kondisioneermiddels en deurloopgiet- en vormbekledingspoeiers; en
  - (d) staaloppervlakteverwerkingsmateriale (behalwe bedoelde materiale wat onder die opskrif van nie-kwalifiserende goed in hierdie Afdeling val).”;
- (g) deur die volgende opskrif en woorde by Afdeling I te voeg:

“*Nie-kwalifiserende goed*

Skuurmiddels en skuurmateriale, poleer- en fynskuringsamestellings  
 Slyp- of breekkoeëls en stange  
 Afneembare masjienwerktuie  
 Sny-, vormings-, slyp- en lyswerktuie  
 Ghries en smeermiddels  
 Snyolies  
 Filtreer- en sifmateriale  
 Skoonmaakmiddels en ontsmettingsmiddels  
 Sjablone en patronen  
 Giet- en vormsand

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“ 5. Goods, being —

- (a) fuel purchased in bulk supply;
- (b) catalysts and related materials;
- (c) reductants, oxydants or enzymes; and
- (d) other processing materials (excluding any such materials as fall under the heading of non-qualifying goods in this Division),

used directly in the manufacture, assembly or processing of goods by the enterprise concerned and which are necessary for such manufacture, assembly or processing.”;

(f) by the substitution for paragraph 7 of Division I of the following paragraph:

“7. The following goods used in the manufacture of primary iron and steel products or in the production of ferro-alloys or non-ferrous alloy metals:

- (a) Refractory material for use in furnaces;
- (b) arc furnace electrodes;
- (c) pickling materials and agents, rolling mill oils and conditioners and continuous casting and mouldlining powders; and
- (d) steel surface process materials (excluding any such materials as fall under the heading of non-qualifying goods in this Division).”;

(g) by the addition of the following heading and words to Division I:

*“Non-qualifying goods*

Abrasives and abrasive materials, polishing and buffing compounds  
Grinding or crushing balls and rods  
Detachable machine tools  
Cutting, forming, honing and moulding tools  
Greases and lubricants  
Cutting oils  
Filtering and screening materials  
Cleaners and disinfectants  
Stencils and patterns  
Casting and moulding sands

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Merkpotlode en vekkryt  
 Oondelektrodes  
 Vervoerbande en bandmateriaal  
 Naainaalde, punte, skywe, skagte, ruimers, messe en  
 snymoere  
 Sweisgasse en smeltmiddels  
 Spuitstukke (behalwe ghriesspuitstukke)  
 Meulstene  
 Was — natuurlike en sinteties.”;

(h) deur die volgende Afdelings na Afdeling I in te voeg:

**“AFDELING Ibis***Diensondernemings*

In die geval van 'n onderneming in die gewone loop waarvan 'n belasbare diens gelewer word:

1. Goed bestem om só gebruik of aangewend te word by die uitvoering van 'n bedoelde diens dat bedoelde goed ingelyf sal wees by of aangeheg sal wees aan ander goed of eiendom ten opsigte waarvan sodanige diens uitgevoer word, as 'n permanente deel van daardie ander goed of eiendom.
2. Skoonmaakvloeistowwe, sepe, reinigingsmiddels, kleurstowwe, bleikmiddels, insekdoders, swamddoders, onkruidddoders, knaagdierddoders, haarkappreparate of ander chemikalieë vir gebruik regstreeks by die uitvoering van 'n bedoelde diens.

**“AFDELING Iter***Kommersiële ondernemings*

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

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

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

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

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

“ 7. (a) 'n Herstel- of instandhoudingsdiens ten opsigte van masjinerie of installasie wat regstreeks by die drukproses of 'n ander proses wat gepaard gaan met die regstreekse produksie van drukwerk

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Marking pencils and crayons  
Furnace electrodes  
Conveyor belts and belting  
Sewing needles, points, discs, shanks, reamers, knives and dies  
Welding gases and fluxes  
Nozzles (other than grease nozzles)  
Millstones  
Wax — natural and synthetic.”;

- (h) by the insertion of the following Divisions after Division I:

**“DIVISION Ibis***Service Enterprises*

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

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

**“DIVISION Iter***Commercial Enterprises*

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

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

- (i) by the substitution for paragraph 4 of Division II of the following paragraph:

“ 4. Wrapping and packaging materials (including labels) used directly in the marketing of printed matter to end users.”;

- (j) by the addition of the following paragraph to Division II:

“ 7. (a) Any repair or maintenance service in respect of machinery or plant used directly in the process or printing or any other process attendant upon the direct production of printed matter, and parts (ex-

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gebruik word, en onderdele (behalwe afneembare masjienwerkstuie) gekoop vir inlywing in of aanhegting by bedoelde masjinerie of installasie ten einde bedoelde diens uit te voer.

- (b) Onderdele (behalwe afneembare masjienwerkstuie) gekoop vir inlywing in of aanhegting by bedoelde masjinerie of installasie vir die doeleindes van die herstel of instandhouding daarvan deur die ondernemer wat die betrokke onderneming bedryf.”;
- (k) deur Afdeling III deur die volgende Afdeling te vervang:

### “AFDELING III

#### *Mynbou- en Steengroefondernemings*

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

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

#### *Item No. Beskrywing*

*Breek van klip*  
Steenkoolsnyerpikhouders en steenkoolsnyerpikke

#### *Springstowwe en Springstofbenodigdhede*

Springstowwe, springstofbestanddele, -toebehore en benodigdhede regstreeks gebruik of verbruik vir die doeleindes van mynbou- of steengroefbedrywighede, met inbegrip van, sonder om die voorafgaande te beperk —

Flodderspringstowwe en skietmiddels  
Ammoniumnitraat en bestanddele  
Buskruit  
Springstowwe met 'n nitroglycerienbasis en bestanddele, skietmiddelflodder  
Slagdoppies, slagdoppiebuise, knalrelêe, knalvertragers en lontmonterings, knaltoebehore  
Skietdraad en -kabel, skiettoestelle (behalwe vibrasieopnemers en spitspartikelsnelheidometers), skietkringtoetsers (kontinuiteit, ohmmeters en insulasie)  
Veiligheidslont, lontaanstekers, lontkoppe en monterings, lontknippe en -krimpers  
Aansteekkoord, vertragingsaansteker vir brandtou en sluiters  
Ontstekerhouers, doppie-patroonstekers, veiligheidsklemme, stopselproppe

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cluding detachable machine tools) purchased for incorporation in or attachment to such machinery or plant in order to effect such service.

- (b) Parts (excluding detachable machine tools) purchased for incorporation in or attachment to such machinery or plant for the purpose of the repair or maintenance thereof by the vendor carrying on the enterprise concerned.”;
- (k) by the substitution for Division III of the following Division:

**“DIVISION III**

*Mining or Quarrying Enterprises*

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

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

*Item No. Description*

*Breaking Rock*

Coal cutter pick boxes and coal cutter picks

*Explosives and Explosives requisites*

Explosives, explosives ingredients and explosives accessories and requisites used or consumed directly for the purposes of mining or quarrying operations, including, without limiting the foregoing —

Slurry explosives and agents  
Ammonium nitrate and ingredients  
Gunpowder  
Nitro-glycerine based explosives and ingredients, blasting agent slurry  
Detonators, detonator tubes, detonating relays and fuse assemblies, detonating accessories  
Blasting wire and cable, blasting machines (excluding vibro-recorders and peak particle velocity meters), blasting circuit testers (continuity, ohmmeters and insulation)  
Fuse — safety, fuse igniters, fuseheads and assemblies, fuse clips and crimpers  
Igniter cord, delay igniter cord for igniter and fasteners  
Lighter holders, primer piercers, safety clips, tampering plugs

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Springstof-vertraag- en aanjaerladings en -benodigdhede, aanjaers en skoonskietladings  
Plowers of afskietapparaat, plowwertoetsers, anstarts

*Ander*

*Mynvetkryt en -merkkryt*

Los bore, styggangboorruimers (snyers) en styggangboorruimers (ruimertoebehore)  
Boorstaal, boorskagte en koppelings vir boorstaal, boorstaalstabiliseerders, boorstaalstabiliseerrollers en boorstaaldraaiskokbrekermonterings  
Waterstopselmateriaal

*Ertsbereiding/ Ertsbehandeling*

Essai-, laboratorium- en smeltgoed  
Chemikalieë - sianied  
Suur - salpeter en swael  
Natriumchemikalieë  
Ammoniak, ammoniumnitraat en ammoniumchemikalieë  
Kalk - geblus en ongeblus  
Chemikalieë gebruik as flokkuleermiddels (insluitende gom), versamelmiddels, dispergeermiddels, chemiese verplasingsmiddels, versnellers, skuimmiddels, pH-reguleerders, modifiseerders, uittrekmiddels, onderdrukkers, aktiveerders en bindmiddels  
Harssamestelling vir waterbehandeling  
Boraks- gesmelt, loodglit, natriumkarbonaat, uraanchemikalieë (insluitende ioonuitruilingsharse, flottasiereageermiddels), ferrosilikon, sinkchloried, soutsuur, magnetiet, geakteerde koolstof, loodnitraat, bytsoda, elektrodepasta  
Kalksteen, ystererts, soda-as, kwartsiet, silika, wanneer dit as 'n vloeimiddel gebruik word  
Skuurvaste gietstukke gebruik by die ontgunning van blou-asbes en chrisotiel  
Kwik  
Sink-stof  
Piriet  
Mangaandioksiederts  
Sifmateriaal  
Filtreerdeoeke (insluitende sakfilterkamersakke), filterdoeke (spesiaal)  
Klapperhaarmatte en -velle

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Explosives delay and booster charges and requisites and clearing charges  
Exploders or shot firers, shot exploder testers, anstarts

*Other*

*Mine marking crayon and Mine stick chalk*

Detachable bits,  
Raisebore reamers (cutters) and raisebore reamers (reaming assembly)  
Drill steel, shanks and couplings for drill steel, drill steel stabilizers, dril steel stabilizer rollers and drill steel swivelmount shock assemblies  
Water tamping material

*Ore Dressing/Treating*

Assay, laboratory and smelting goods  
Chemicals —cyanide  
Acid — nitric and sulphuric  
Sodium chemicals  
Ammonia, ammonium nitrate and ammonium chemicals  
Lime — slaked and unslaked  
Chemicals used as flocculating agents (including glue), collectors, dispersants, chemical transfer agents, promoters, frothers, pH regulators, modifiers, extractors, depressants, activators and binding agents  
Resin compound for water treatment  
Borax-fused, lutharge, sodium carbonate, uranium chemicals (including ion exchange resins, flotation reagents), ferro-silicon, zinc choride, hydrochloric acid, magnetite, activated carbon, lead nitrate, caustic soda, electrode paste  
Limestone, iron ore, soda ash, quartzite, silica, when used as a flux  
Abrasive resistant castings used in blue asbestos and chrysotile mining  
Mercury  
Zinc-dust  
Pyrite  
Manganese dioxide ore  
Screening material  
Filter cloths (including baghouse bags), filter cloths (special)  
Coco mats and leaves

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*Veiligheid*

Plofmatte (metaal en nie-metaal) en skiet-afskortings  
Veiligheidslampe en metaanmeters - gas-toetsing  
Klipstof (steenkoolmyne);

(l) deur die volgende Afdeling na Afdeling III in te voeg:

**“AFDELING IIIbis**

*Mynbou- en Steengroefdiensondernemings*

In die geval van 'n onderneming in die gewone loop waarvan klipbreekdienste of raffinaderydienste (synde dienste ten opsigte van die winning of raffinering van minerale) gelewer word aan 'n ondernemer vir die doeleindes van die ondernemer se mynbou- of steengroefonderneming ten opsigte waarvan die ondernemer ingevolge artikel 12 van hierdie Proklamasie geregistreer is:

1. Met betrekking tot bedoelde klipbreekdienste, die goedere en dienste uiteengesit in Afdeling III onder die opskrif ‘Breek van Klip’, wanneer dit verkry of aangewend word regstreeks ten einde bedoelde dienste te lewer.
2. Met betrekking tot bedoelde raffinaderydienste, die goedere uiteengesit in Afdeling III onder die opskrif ‘Ertsbereiding/Ertsbehandeling’, wanneer dit verkry word regstreeks ten einde bedoelde dienste te lewer.”;

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

“3. Verpakkings of toedraaimateriaal (met inbegrip van etikette en bind- of vasmaak-materiaal) en houers met inbegrip van palette aangewend vir die bemarking van boerdery- of bosbouprodukte.”;

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

“8. (a) 'n Herstel- of instandhoudingsdiens ten opsigte van masjinerie, implemente of trekkers (behalwe ander motorvoertuie) wat regstreeks vir boerdery- of bosboudoeleindes gebruik word, en onderdele (behalwe afneembare masjienwerktye) gekoop vir inlywing in of aanhegting by bedoelde masjinerie, implemente of trekkers ten einde bedoelde diens uit te voer.

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*Safety*

Blasting mats (metal and non-metal) and  
blasting barricades  
Safety lamps and methanemeters — gas  
testing  
Stone dust (collieries)

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

**"DIVISION IIIbis***Mining and Quarrying Service Enterprises*

In the case of any enterprise in the ordinary course of which rock-breaking services or refinery services (being services in respect of the extraction or refining of minerals) are rendered to a vendor for the purposes of the vendor's mining or quarrying enterprise in respect of which the vendor is registered under section 12 of this Proclamation:

1. In relation to such rock-breaking services, the goods and services set forth in Division III under the heading 'Breaking Rock', when acquired or utilized for the direct purpose of rendering such services.

2. In relation to such refinery services, the goods set forth in Division III under the heading 'Ore Dressing/Treating', when acquired for the direct purpose of rendering such services.";

- (m) by the substitution for paragraph 3 of Division IV of the following paragraph:

"3. Packing or wrapping materials (including labels and binding or tying materials) and containers including pallets used for the marketing of farming or forestry products.";

- (n) by the substitution for paragraph 8 of Division IV of the following paragraph:

"8. (a) Any repair or maintenance service in respect of machinery, implements or tractors (excluding other motor vehicles) used directly for farming or forestry purposes, and parts (excluding detachable machine tools) purchased for incorporation in or attachment to such machinery, implements or tractors in order to effect such service.

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

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

**“AFDELING IVbis**

*Boerderydiensondernemings*

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

- (a) die bewerking of bemesting van grond; of
- (b) die plant, saai, versorging, maai of oes van gewasse; of
- (c) die aanplanting of versorging van boorde, wingerde of plantasies; of
- (d) die kap van bome; of
- (e) die versorging, skeer en melk van lewende hawe; of
- (f) die voorbereiding of verpakking van 'n landbou-, veeboerdery- of bosbouproduk wat nie 'n vervaardigingsproses ondergaan het nie, waar dié voorbereiding of verpakking onderneem word ten einde die produk vir die produsent bemarkbaar te maak,

gelewer word aan 'n ondernemer vir die doeleindes van die ondernemer se boerdery- of bosbou-onderneming ten opsigte waarvan die ondernemer ingevolge artikel 12 van hierdie Proklamasie geregistreer is; die goedere en dienste uiteengesit in Afdeling IV, wanneer dit verkry of aangewend word regstreeks ten einde enige van eersbedoelde dienste te lewer.”; en

(p) deur die volgende subparagraph by paragraaf 4 van Afdeling V te voeg, terwyl die bestaande paragraaf subparagraph (a) word:

“(b) Onderdele gekoop vir inlywing in of aanhegting by bedoelde visseryvaartuie of treilvisserygereedskap vir die doeleindes van die herstel of instandhouding daarvan deur die ondernemer wat genoemde onderneming dryf.”.

(2) Die wysigings aangebring deur —

(a) paragraaf (a) van subartikel (1) tree, vir sover dit op raffinaderydienste betrekking het, in werking op 1 Oktober 1980;

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- (b) Parts (excluding detachable machine tools) purchased for incorporation in or attachment to such machinery, implements or tractors for the purpose of the repair or maintenance thereof by the vendor carrying on the enterprise concerned.”;
- (o) by the insertion after Division IV of the following Division:

**“DIVISION IVbis*****Farming Service Enterprises***

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

- (a) the tilling or fertilizing of soil; or
- (b) the planting, sowing, tending, reaping or harvesting of crops; or
- (c) the planting or tending of orchards, vineyards or plantations; or
- (d) the felling of trees; or
- (e) the tending, shearing and milking of livestock; or
- (f) the preparation or packing of any agricultural produce, livestock product or forestry product which has not undergone any process of manufacture, where such preparation or packing is undertaken for the purpose of rendering the produce or product marketable by the producer,

are rendered to a vendor for the purposes of the vendor's farming or forestry enterprise in respect of which the vendor is registered under section 12 of this Proclamation; the goods and services set forth in Division IV, when acquired or utilized for the direct purpose of rendering any of the first-mentioned services.”; and

- (p) by the addition to paragraph 4 of Division V of the following subparagraph, the existing paragraph becoming subparagraph (a):

“(b) Parts purchased for incorporation in or attachment to such fishing vessels or trawling gear for the purpose of the repair or maintenance thereof by the vendor carrying on the said enterprise.”.

**(2) The amendments effected by —**

- (a) paragraph (a) of subsection (1) shall, in so far as it refers to refining services, come into operation on 1 October 1980;

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- (b) paragraaf (b) van subartikel (1) word geag op 3 Julie 1978 in werking te getree het;
- (c) paragraaf (l) van subartikel (1) tree, vir sover dit op raffinaderydienste betrekking het, in werking op 1 Oktober 1980;
- (d) paragraaf (n) van subartikel (1) word vir sover dit betrekking het op subparagraph (b) van paragraaf 8 van Afdeling IV van Bylae 2 by die Proklamasie, geag op 3 Julie 1978 in werking te getree het;
- (e) paragraaf (p) van subartikel (1) word geag op 3 Julie 1978 in werking te getree het.

Wysiging van Bylae 3 by Proklamasie AG. 40 van 1978.

**24. (1) Bylae 3 by die Proklamasie word hierby gewysig —**

- (a) deur subparagraph (a) van paragraaf 1 deur die volgende subparagraph te vervang:
  - "(a) Die oprigting, konstruksie, montering, installering, verandering, herstel, instandhouding of versiering ter plaatse van 'n gebou of ander struktuur of werk van 'n permanente aard, met inbegrip van —
    - (i) die installering ter plaatse van loodgieterswerk, elektriese toerusting of ander onderdele of toerusting wat 'n integrerende deel uitmaak van 'n bedoelde gebou, ander struktuur of werk; en
    - (ii) die meng van beton of messelklei, deur 'n ander persoon as die persoon wat die materiaal daarvoor voorsien, vir aflewering ter plaatse vir die doel om in bedoelde gebou, ander struktuur of werk opgeneem te word.";
  - (b) deur na subparagraph (a) van paragraaf 1 die volgende subparagraph in te voeg:
    - "(a)*bis* Behoudens die bepalings van paragraaf 1*ter*, die konstruksie, montering of fabrikkasie van 'n voorafvervaardigde volle gebou (behalwe 'n voorafvervaardigde bou-eenheid wat vir verkoop aan ander persone op 'n leweransie-alleen-basis vervaardig is, of 'n voorafvervaardigde woonwa, mobiele woning of -parkeerwoning wat geskik is om van plek tot plek gesleep te word op wiele wat daaraan aangeheg is of aangeheg kan word), indien bedoelde gebou op 'n terrein geïnstalleer of opgerig word deur dieselfde persoon deur wie bedoelde konstruksie, montering of fabrikkasie onderneem word en bestem is om permanent op daardie terrein te bly: Met dien verstande dat die bepalings van hierdie subparagraph nie van toepassing is nie met betrekking tot so 'n gebou waarvan die installering of

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- (b) paragraph (b) of subsection (1) shall be deemed to have come into operation on 3 July 1978;
- (c) paragraph (l) of subsection (1) shall, in so far as it refers to refining services, come into operation on 1 October 1980;
- (d) paragraph (n) of subsection (1) shall, in so far as it refers to subparagraph (b) of paragraph 8 of Division IV of Schedule 2 to the Proclamation, be deemed to have come into operation on 3 July 1978;
- (e) paragraph (p) of subsection (1) shall be deemed to have come into operation on 3 July 1978.

24. (1) Schedule 3 to the Proclamation is hereby amended —

Amendment of Schedule 3  
to Proclamation AG. 40 of  
1978.

- (a) by the substitution for subparagraph (a) of paragraph 1 of the following subparagraph:
  - "(a) The erection, construction, assembly, installation, alteration, repair, maintenance or decoration on site of any building or other structure or work of a permanent nature, including —
    - (i) the installation on site of plumbing, electrical fittings or other parts or fittings forming an integral part of any such building, other structure or work; and
    - (ii) the mixing of concrete or mortar, by a person other than the person supplying the material therefor, for delivery on site in order to be incorporated in such building, other structure or work.";
- (b) by the insertion after subparagraph (a) of paragraph 1 of the following subparagraph:
  - "(a)*bis* Subject to the provisions of paragraph 1*ter* the construction, assembly or fabrication of any prefabricated complete building (other than any prefabricated building unit manufactured for sale to other persons on a supply-only basis, or any prefabricated caravan, mobile home or park home capable of being hauled from place to place on wheels which are or may be affixed thereto), if such building is installed or erected on any site by the same person by whom such construction, assembly or fabrication is undertaken and is intended to remain permanently on such site: Provided that the provisions of this subparagraph shall not apply in relation to any

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oprigting ter plaatse voor 1 Oktober 1980 'n aanvang neem.";

- (c) deur subparagraaf (i) van paragraaf 1 deur die volgende subparagraaf te vervang:

"(i) Skaggrawery, ondergrondse sementasie en die installering ter plaatse van 'n hys-, ventilasie- of pompstelsel waar bedoelde werksaamheid of bedrywigheid vir die doeleindeste van mynbou- of steengroefbedrywighede onderneem word.";

- (d) deur die volgende paragrawe na paragraaf 1 in te voeg:

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

- (a) winkeluitrusting ten opsigte van op bestelling gemaakte boukomponente; of
- (b) die fabrikasie of montering van argitektoniese metaalwerk of gordyn- en venstermuurwerk; of
- (c) betonstaal-vasmaking, insluitende die buig, sny en montering van staalkomponente; of
- (d) plaatmetaalwerk ten opsigte van geute, afvoerpype, voeglode en dak- en muurbekleedsel; of
- (e) die sny of montering van dakkappe; of
- (f) die montering van geteelde panele; of
- (g) klipafwerking vir messelwerkdoeleindes (behalwe klipafwerking vir gedenktekens); of
- (h) die fabrikasie of montering van voorafvervaardigde panele vir bekledingdoeleindes, maar uitgesonderd panele wat gebruik word vir tuinmure; of
- (i) die fabrikasie van balke of messelwerkeenhede van beton of as; of

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such building the on-site installation or erection of which is commenced before 1 October 1980.”;

- (c) by the substitution for subparagraph (i) of paragraph 1 of the following subparagraph:

“(i) Shaft sinking, underground cementation and the installation on site of any hoisting, ventilation or pumping system, where such operation or activity is undertaken for the purposes of mining or quarrying operations.”;

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

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

- (a) shipfitting in respect of custom-made building components; or
- (b) the fabrication or assembly of architectural metal work or curtain and window walling; or
- (c) reinforcing steel fixing, including bending, cutting and assembly of steel components; or
- (d) sheet metal work in respect of gutters, downpipes, flashings and roof and wall cladding; or
- (e) the cutting or assembly of roof trusses; or
- (f) the assembly of tiled panels; or
- (g) stone dressing for masonry purposes (other than stone dressing for memorials); or
- (h) the fabrication or assembly of prefabricated panels for cladding purposes, but excluding panels used for garden walls; or
- (i) the fabrication of beams or masonry units of concrete or ash; or

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(j) skrynwerk; of

(k) die fabrikasie of montering van op bestelling gemaakte afskortings of plafonne; of

(l) die fabrikasie of montering van op bestelling gemaakte laboratoriumtoebehore; of

(m) die montering van sprinkelblus- en brandverhinderstelsels; of

(n) die fabrikasie of montering van klipankers en items wat gebruik word vir laterale stutting; of

(o) die fabrikasie of montering van strukturele staalwerk, plaatwerk of vooraf gegote betonstrukturele komponente op bestelling gemaak na spesifieke ontwerpe.

1ter Die bepalings van paragraue 1(a)*bis* en 1*bis* is nie van toepassing nie ten opsigte van die maak of voorbereiding van komponente in die loop van die bedryf van 'n onderneming waar komponente van dieselfde aard vir verkoop aan ander persone gemaak word.”;

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

“Met dien verstande dat die voorgaande bepalings van hierdie paragraaf nie van toepassing is nie —

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

(ii) ten opsigte van die oprigting, konstruksie, montering of installering van 'n bate van voormalde aard waar daardie oprigting, konstruksie, montering of installering bewerkstellig word ingevolge 'n ooreenkoms wat op of na 1 Oktober 1980 gesluit is of word.”; en

(f) deur die volgende paragraaf by te voeg:

“ 3. By die toepassing van hierdie Proklamasie word 'n diens wat ingevolge subparagraph (b)(ii), (b)*bis* of (c) van paragraaf 1 van Bylae 1 geag word 'n belasbare diens te wees, geag nie 'n konstruksiebedrywigheid te wees nie.”.

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- (j) joinery work; or
- (k) the fabrication or assembly of custom-made partitionings or ceilings; or
- (l) the fabrication or assembly of custom-made laboratory fittings; or
- (m) the assembly of sprinkler and fire-detection systems; or
- (n) the fabrication or assembly of rock anchors and items used for lateral support; or
- (o) the fabrication or assembly of structural steelwork, platework or precast concrete structural components custom-made to specific designs.

*1ter.* The provisions of paragraphs 1 (a)*bis* and 1*bis* shall not apply in respect of the making or preparation of components in the course of carrying on any enterprise where components of the same nature are made for sale to other persons.”;

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

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

- (i) in respect of the installation of any floor, carpet or floor-covering material installed in any building or other structure or work of a permanent nature at the time of the erection, construction or assembly of such building, other structure or work; or
- (ii) in respect of the erection, construction, assembly or installation of any asset of the aforesaid nature where such erection, construction, assembly or installation is effected under an agreement concluded on or after 1 October 1980.”; and

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

“ 3. For the purposes of this Proclamation, any service which in terms of subparagraph (b)(ii), (b)*bis* or (c) of paragraph 1 of Schedule 1 is deemed to be a taxable service, shall be deemed not to be a construction activity.”.

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(2) Die wysigings deur paragrawe (a) en (c) van subartikel (1) aangebring, word geag op 3 Julie 1978 in werking te getree het, en die wysiging deur paragraaf (b) van subartikel (1) aangebring, tree op 1 Oktober 1980 in werking.

Wysiging van Bylae 4 by  
Proklamasie AG. 40 van  
1978.

**25. (1) Bylae 4 van die Proklamasie word hierby gewysig —**

(a) deur paragraaf 1 deur die volgende paragraaf te vervang:

“ 1. By die toepassing van hierdie Proklamasie word 'n ooreenkoms geag 'n bruikhuur te wees, indien —

(a) die ooreenkoms skriftelik is en voorsiening maak vir die verhuur en huur van 'n bate (hieronder die verhuurde eiendom genoem) bestaande uit goed of uit masjinerie of 'n installasie regstreeks gebruik by 'n vervaardigingsproses of vir die opwekking van krag of vir die pomp van water of ten opsigte waarvan die verhuurder geregtig is of geregtig sal wees op 'n vermindering vir die doeleinades van normale belasting ingevolge die bepalings van artikel 11(e), 12(1) of (2), 12A (2) or (3), 15(a) or 27(2)(d) or (e) of the Income Tax Act, 1962 (Act 58 of 1962);

(b) die verhuurder ingevolge bedoelde ooreenkoms —

(i) 'n bankier of finansier is wat 'n saak bedryf in die gewone loop waarvan ooreenkomste wat voldoen aan die vereistes van hierdie paragraaf aangegaan word; of

(ii) 'n handelaar is in goed, masjinerie of installasies van die aard wat ingevolge bedoelde ooreenkoms verhuur word,

en die ooreenkoms aangegaan word in die gewone loop van die saak van bedoelde bankier, finansier of handelaar wat in die gebied bedryf word;

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

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

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(2) The amendments effected by paragraphs (a) and (c) of subsection (1) shall be deemed to have come into operation on 3 July 1978, and the amendment effected by paragraph (b) of subsection (1) shall come into operation on 1 October 1980.

25. (1) Schedule 4 to the Proclamation is hereby amended —

Amendment of Schedule 4  
to Proclamation AG. 40 of  
1978.

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

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

(a) the agreement is in writing and provides for the letting and hiring of any asset (hereinafter referred to as the leased property) consisting of goods or of any machinery or plant used directly in a process of manufacture or for the generation of power or for the pumping of water or in respect of which the lessor is or will be entitled to any allowance for normal tax purposes under the provisions of section 11(e), 12(1) or (2), 12A (2) or (3), 15(a) or 27(2) (d) or (e) of the Income Tax Act, 1962 (Act 58 of 1962);

(b) the lessor under such agreement is —

(i) a banker or financier carrying on a business in the ordinary course of which agreements conforming to the requirements of this paragraph are concluded; or

(ii) a dealer in goods, machinery or plants of the kind let under the said agreement,

and the agreement is concluded in the ordinary course of business of such banker, financier or dealer carried on in the territory;

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

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

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- (e) die kontantwaarde van die verhuurde eiendom (synde die kontantwaarde bedoel in paragraaf 2) in die ooreenkoms vermeld word;
- (f) die huurder die volle risiko van vernietiging of verlies van of ander benadeling van die verhuurde eiendom aanvaar en alle verpligte van welke aard ook al met betrekking tot die versekering, instandhouding en herstel van die verhuurde eiendom terwyl die ooreenkoms van krag bly, op hom neem:

Met dien verstande dat —

- (i) by die toepassing van hierdie Proklamasie geen huurooreenkoms op of na die datum van afkondiging van die Wysigingswet op Verkoopbelasting, 1980, as 'n bruikhuur geag word nie tensy ten tyde van aflewering van die verhuurde eiendom kragtens bedoelde ooreenkoms daar aan die voorwaardes uiteengesit in hierdie paragraaf voldoen word of voldoen is; en
  - (ii) waar die Sekretaris oortuig is dat 'n huurooreenkoms aangegaan voor 3 Julie 1978 aan die vereistes of praktyk voldoen wat oor die algemeen deur bankiers of finansiers aangaande bruikhuur nagekom is ten tyde van die aangaan van bedoelde ooreenkoms, kan die Sekretaris by die toepassing van hierdie Proklamasie bedoelde ooreenkoms as 'n bruikhuur erken.”;
- (b) deur die volgende paragraaf na paragraaf 2 in te voeg:

*2bis.* Waar 'n ooreenkoms wat 'n bruikhuur is, bepaal dat by die verstryking, op of na 1 Oktober 1980, van die tydperk waarvoor die verhuurde eiendom kragtens sodanige ooreenkoms verhuur is, die huurder 'n opsie het om bedoelde ooreenkoms op te sê (hetsy deur bedoelde eiendom aan die verhuurder terug te besorg of op 'n ander wyse) of aan te hou om die verhuurde eiendom te huur, hetsy teen dieselfde of 'n verskillende huurgeld, en die huurder aanhou om bedoelde eiendom na verstryking van genoemde tydperk te huur, word die ooreenkoms by bedoelde verstryking, ten opsigte van 'n tydperk wat op genoemde tydperk volg, geag op te gehou het om 'n bruikhuur te wees.”;

- (c) deur die volgende paragraaf na paragraaf 3 in te voeg:

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- (e) the cash value of the leased property (being the cash value referred to in paragraph 2) is stated in the agreement;
- (f) the lessee accepts the full risk of destruction or loss of, or other disadvantage to, the leased property and assumes all obligations of whatever nature arising in connection with the insurance, maintenance and repair of the leased property while the agreement remains in force:

Provided that —

- (i) no lease agreement shall, on or after the date of promulgation of the Sales Tax Amendment Act, 1980, be deemed to be a financial lease for the purposes of this Proclamation unless the conditions set out in this paragraph are or were satisfied at the time of delivery of the leased property under such agreement; and
- (ii) where the Secretary is satisfied that any lease agreement entered into before 3 July 1978 substantially conforms to the requirements or practice generally observed by bankers or financiers in regard to financial leases at the time such agreement was entered into, the Secretary may recognize such agreement as a financial lease for the purposes of this Proclamation.”;
- (b) by the insertion of the following paragraph after paragraph 2:

“ 2bis. Where any agreement which is a financial lease provides that upon the expiry on or after 1 October 1980, of the period for which the leased property is let under such agreement, the lessee has an option of terminating such agreement (whether by returning such property to the lessor or in some other manner) or of continuing to hire the leased property, whether at the same or a different rental, and the lessee continues to hire such property after the expiry of the said period, the agreement shall upon such expiry in respect of any period subsequent to the said period, be deemed to have ceased to be a financial lease.”;

- (c) by the insertion of the following after paragraph 3:

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*3bis.* Waar 'n ooreenkoms ingevolge die bepalings van paragraaf 2*bis* opgehou het om 'n bruikhuur te wees, word 'n huurgeld betaalbaar ingevolge bedoelde ooreenkoms ten opsigte van die huur van 'n verhuurde eiendom vir 'n daaropvolgende tydperk bedoel in daardie paragraaf, geag by die toepassing van hierdie Proklamasie 'n huurvergoeding betaalbaar ten opsigte van roerende goed te wees.";

(d) deur item (ii) van subparagraaf (b) van paragraaf 4 deur die volgende item te vervang:

"(ii) enige huur of ander vergoeding betaalbaar ten opsigte van die gebruik of die reg op die gebruik of die verlening van toestemming vir die gebruik van enige openbare vervoermiddelle in die vorm van 'n taxi, vervoervoertuig, lugvaartuig, skip of vaartuig of enige vervoermiddel in daardie vorm gebruik deur 'n vervoerkontrakteur vir die vervoer van goed, indien enige van daardie vervoermiddelle met 'n drywer, loads of bemanning, na gelang van die geval, verskaf word;"

(e) deur item (iv) van subparagraaf (b) van paragraaf 4 deur die volgende item te vervang:

"(iv) 'n huur of ander vergoeding betaalbaar ingevolge 'n vragkontrak ten opsigte van 'n skip op vreemde vaart of ingevolge 'n ooreenkoms vir die vervragting van 'n lugvaartuig op vreemde vaart;" en

(f) deur die volgende item by subparagraaf (b) van paragraaf 4 te voeg:

"(vi) 'n huur of ander vergoeding betaalbaar ingevolge 'n vragkontrak ten opsigte die verlening van toestemming vir die gebruik van goed vir die doeleindes van 'n sport-, speel- of pretbedrywigheid vir 'n onafgebroke tydperk van nie langer as twaalf uur nie teen 'n tarief wat nie R2 te bove gaan nie en waar die gebruik van bedoelde goed beperk word tot die persele of besigheidsplek van die persoon wat beheer oor die gebruik van bedoelde goed uitoefen.".

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

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

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“ 3bis. Where any agreement has under the provisions of paragraph 2bis ceased to be a financial lease, any rental payable under such agreement in respect of the hire of any leased property for any subsequent period referred to in that paragraph, shall for the purposes of this Proclamation be deemed to be a rental consideration payable in respect of movable goods.”;

(d) by the substitution for item (ii) of subparagraph (b) of paragraph 4 of the following item:

“(ii) any rental or other consideration payable in respect of the use of or the right to use or the grant of permission to use any public means of transport in die form of any taxi, transport vehicle, aircraft, ship or vessel or any means of transport in that form used by a transport contractor for the conveyance of goods, if any of those means of transport is supplied with a driver, pilot or crew, as the case may be;”;

(e) by the substitution for item (iv) of subparagraph (b) of paragraph 4 of the following item:

“(iv) any rental or other consideration payable under a charter party in respect of a foreigngoing ship or under any agreement for the chartering of a foreign-going aircraft;” and

(f) by the addition to subparagraph (b) of paragraph 4 of the following item:

“(vi) any rental or other consideration payable in respect of the use of or the right to use or the grant of permission to use any goods for the purposes of any sports, games or amusement activity for a continuous period of not longer than twelve hours at a charge not exceeding R2 and where the use of such goods is restricted to the premises or place of business of the person controlling the use of such goods.”.

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

26. (1) Schedule 5 to the Proclamation is hereby amended —

Amendment of Schedule 5  
to Proclamation AG. 40 of  
1978.

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

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"Die goed ten opsigte waarvan die vrystelling ingevolge die bepalings van artikel 6(1)(u) van toepassing is, is soos hieronder uiteengesit.

**DEEL A**

*Ingevoerde goed wat ingevolge die bepalings van die Doeane- en Aksynswet, 1964 (Wet 91 van 1964), geklaar word of geklaar moet word";*

- (b) deur in paragraaf 1 die pos en beskrywing (1) van item 407.02 deur die volgende pos en beskrywing te vervang:

"(1) Per persoon, die volgende:

*Pos No.*

22.00 (i) Wyn, hoogstens 1 liter

(ii) Spiritus- en ander alkoholieuse dranke, 'n totale hoeveelheid van hoogstens 1 liter

24.02 Bewerkte tabak hoogstens 400 sigarette en 50 sigare en 250g sigaret- of pyptabak

33.06 Parfumerie, hoogstens 300 ml

*Ander nuwe of gebruikte goed met 'n totale waarde van hoogstens R80.";*

- (c) deur in paragraaf 1 van item 407.06 die volgende item in te voeg:

"409.00 Heringevoerde goed.;"

- (d) deur in item 412.10 die uitdrukking "R10" deur die uitdrukking "R20" te vervang;

- (e) deur in paragraaf 2 die woorde wat item (i) voorafgaan deur die volgende woorde te vervang:

"2. Enige van die volgende items wat in die gebied ingevoer word ten opsigte waarvan die Kontroleur van Doeane en Aksyns ingevolge die voorbehoudsbepaling by artikel 38(1)(a) van die Doeane- en Aksynswet, 1964 (Wet 91 van 1964), toestemming verleen het dat klaring nie gemaak hoef te word nie;"

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“The goods in respect of which the exemption under the provisions of section 6(1)(u) shall apply, shall be as hereinafter set forth.

**PART A**

*Imported goods which are cleared or are required to be cleared under the provisions of the Customs and Excise Act, 1964 (Act 91 of 1964)”;*

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

“(1) Per person, the following:

*Heading No.*

22.00 (i) Wine, not exceeding 1 litre

(ii) Spirituous and other alcoholic beverages a total quantity not exceeding 1 litre

24.02 Manufactured tobacco, not exceeding 400 cigarettes and 50 cigars and 250g of cigarette or pipe tobacco

33.06 Perfumery, not exceeding 300 ml

Other new or used goods of a total value not exceeding R80.”;

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

“409.00 Re-imported goods.”;

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

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

“2. Any of the following items imported into the territory in respect of which the Controller of Customs and Excise has, in terms of the proviso to section 38(1)(a) of the Customs and Excise Act, 1964 (Act 91 of 1964), granted permission that entry need not be made:”;

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(f) deur die volgende paragrawe by te voeg:

- “3. Goed, synde bedrukte boeke, koerante, joernale en tydskrifte, wat per pos in die gebied ingevoer word, met 'n waarde vir belastingdoeleindes in gevolge die Doeane- en Aksynswet, 1964 (Wet 91 van 1964), van hoogstens R10 per pakket.
4. 'n Motorvoertuig, woonwa of sleepwa ingevoer vanaf die Republiek van Suid-Afrika deur 'n persoon vir sy persoonlike of eie gebruik indien hy tot bevrediging van die Sekretaris bewys lewer —
- (a) dat hy permanent van verblyf vanaf die Republiek van Suid-Afrika na die gebied verander het; en
  - (b) dat hy voor die aanvangsdatum die geregistreerde eienaar daarvan was; of
  - (c) dat hy reeds 'n verkoopbelasting, hetsy in die Republiek van Suid-Afrika of die gebied, op die belasbare waarde daarvan betaal het of in gevolge hierdie Proklamasie of, in die geval van die Republiek van Suid-Afrika, 'n ander wet van die betaling daarvan vrygestel is.”;

(g) deur die volgende opskrif en paragrawe by te voeg:

**“DEEL B**

*Ingevoerde goed wat nie in gevolge die bepalings van die Doeane- en Aksynswet, 1964 (Wet 91 van 1964), geklaar word of geklaar moet word nie*

1. Goed in die gebied ingevoer van 'n bepaalde land, naamlik —
  - (a) goed bedoel in paragraaf 1 van Deel A van hierdie Bylae in gevolge Items Nos. 406.00, 407.01, 407.02, 407.06, 412.02, 412.04, 412.10, 412.11, 412.12, 480.00 en 490.00, in die mate aangedui;
  - (b) goed of items bedoel in paragrawe 2 en 3 van Deel A van hierdie Bylae, in die mate aangedui.
2. Goed wat ingevoer of in die gebied geproduseer of vervaardig is, wat daarvandaan na 'n bepaalde land uitgevoer word en daarna direk na die uitvoerder teruggestuur of deur hom teruggestuur of deur hom teruggebring word, sonder dat dit 'n vervaardigingsproses, bewerking of verandering ondergaan het en sonder 'n verandering van eindomsreg, indien bedoelde goed voor die aanvangsdatum in die gebied verkry is of, waar bedoelde

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(f) by the addition of the following paragraphs:

- "3. Goods being printed books, newspapers, journals and periodicals, imported into the territory by post of a value for duty purposes under the Customs and Excise Act, 1964 (Act 91 of 1964) not exceeding R10 per parcel.
4. Any motor vehicle, caravan or trailer imported from the Republic of South Africa by any person for his personal or own use if he furnishes to the satisfaction of the Secretary proof —
  - (a) that he has permanently changed his residence from the Republic of South Africa to the territory;
  - (b) that he was the registered owner thereof before the commencement date; or
  - (c) that he has already paid a sales tax, whether in the Republic of South Africa or the territory, on the taxable value thereof or has been exempted from the payment thereof in terms of this Proclamation or, in case of the Republic of South Africa, any other law.";

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

**"PART B**

*Imported goods which are not cleared or required to be cleared under the provisions of the Customs and Excise Act, 1964 (Act 91 of 1964)*

1. Goods imported into the territory from any specified country, namely —
  - (a) goods referred to in paragraph 1 of Part A of this Schedule under Items Nos. 406.00, 407.01, 407.02, 407.06, 412.02, 412.04, 412.10, 412.11, 412.12, 480.00 and 490.00 to the extent indicated;
  - (b) goods or items referred to in paragraphs 2 and 3 of Part A of this Schedule, to the extent indicated.
2. Goods imported or produced or manufactured in the territory, exported therefrom to any specified country and thereafter directly returned to or brought back by the exporter without having been subjected to any manufacturing process, manipulation or modification and without a change in ownership, if such goods were acquired in the territory before the commencement date or, where

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goed op of na daardie datum aldus verkry is, belasting ingevolge hierdie Proklamasie ten opsigte van die verkryging daarvan betaal is.

3. Goed verskeep of vervoer na die gebied vir herverskeping of vervoer na 'n bepaalde land."; en

(h) deur die uitdrukking "Republiek", oral waar dit voorkom, deur die uitdrukking "gebied" te vervang.

(2) Die wysigings deur paragrawe (c), (e) en (f), vir sover dit op bedrukte boeke, koerante, joernale en tydskrifte betrekking het, en (h) van subartikel (1) aangebring, word geag op 3 Julie 1978 in werking te getree het.

Kort titel. 27. Hierdie Wet heet die Wysigingswet op Verkoopbelasting, 1980.

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such goods were so acquired on or after that date, tax under this Proclamation was paid in respect of the acquisition thereof.

3. Goods which are shipped or conveyed to the territory for transhipment or conveyance to any specified country.”; and

(h) by the substitution for the expression “Republic”, wherever it occurs, of the expression “territory”.

(2) the amendments effected by paragraphs (c), (e) and (f), in so far as it refers to printed books, newspapers, journals and periodicals, and (h) of subsection (1) shall be deemed to have into operation on 3 July 1978.

27. This Act shall be called the Sales Tax Amendment Short Title Act, 1980.

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