



JUTA'S WEEKLY E-MAIL SERVICE

(Bulletin 28 of 2012, based on Gazettes received during the week dated 29 June to 6 July 2012)

JUTA'S WEEKLY STATUTES BULLETIN

ISSN 1022 - 6397

ACTS

TAX ADMINISTRATION ACT 28 OF 2011 (GG 35491 of 4 July 2012)*

Date of commencement: to be proclaimed, unless otherwise indicated

Amends ss. 1, 3, 4, 10, 11, 13, 14 and 15 and *repeals* ss. 11A, 11B, 11C, 11D, 11E, 13A, 13B, 13C, 17, 17A, 17B, 18, 20, 20A, 20C and 20D of the Transfer Duty Act 40 of 1949; *amends* ss. 1, 6, 7, 9, 10 & 28 and *repeals* ss. 8, 8A, 8B, 8C, 8D, 8E, 9A, 9B, 12A, 12B, 23, 23bis, 24, 25, 25A, 27, 28A & 30 of the Estate Duty Act 45 of 1955; *amends* ss. 1, 3, 5, 6quat, 8, 10, 10A, 11, 11D, 12G, 12I, 12J, 23, 23H, 24J, 25A, 35, 35A, 37H, 47C, 47F, 47G, 60, 61, 62, 64B, 64K, 64L, 64M, 64R, 66, 67, 72A, 80B, 90, 91, 102 & 103, paras. 13, 19 & 20 of the First Schedule, paras. 1, 2, 5, 6, 11B, 11C, 14, 15, 17, 18, 19, 20, 20A, 23A, 25, 27 & 30 of the Fourth Schedule, paras. 11 & 14 of the Sixth Schedule and paras. 12A, 17 & 18 of the Seventh Schedule; *substitutes* ss. 2 & 4A; *inserts* para. 28A of the Fourth Schedule and *repeals* ss. 4, 40, 47H, 47I, 63, 65, 67A, 69, 70, 70A, 70B, 71, 73, 73A, 73B, 73C, 74, 74A, 74B, 74C, 74D, 75, 75A, 75B, 76, 76B, 76C, 76D, 76E, 76F, 76G, 76H, 76I, 76J, 76K, 76L, 76M, 76N, 76O, 76P, 76Q, 76R, 76S, 77, 78, 79, 79A, 79B, 80, 80K, 80M, 80N, 80O, 80P, 80Q, 80R, 80S, 80T, 81, 82, 83, 83A, 84, 85, 86A, 87, 88, 88A, 88B, 88C, 88D, 88E, 88F, 88G, 88H, 89, 89bis, 89ter, 89quat, 89quin, 89sex, 89sept, 91A, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102A, 104, 105, 105A, 106, 107A & 110 and paras. 8, 12, 16, 31 & 32 of the Fourth Schedule, paras. 12 & 15 of the Sixth Schedule and para. 19 of the Seventh Schedule to the Income Tax Act 58 of 1962; *amends* ss. 1, 5, 13, 14, 15, 16, 17, 23, 25, 27, 28, 29, 31, 32, 39, 41B, 44, 46, 50, 50A, 55, 58 & 61; *substitutes* ss. 4, 26, 45 & 72 and the term 'officer', where used in the context of a person who is engaged by the Commissioner in carrying out the provisions of that Act, with the term 'SARS official'; and *repeals* ss. 6, 30, 31A, 31B, 33, 33A, 34, 35, 36, 37, 40, 41A, 42, 43, 45A, 47, 48, 49, 57, 57A, 57B, 57C, 57D, 59, 60, 62, 63, 70 & 71 of the Value-Added Tax Act 89 of 1991; *amends* s. 1 of the South African Revenue Service Act 34 of 1997; *amends* ss. 1, 2, 6, 11, 12 & 15 and *repeals* ss. 7A, 13, 16, 17, 20, 20A & 21 of the Skills Development Levies Act 9 of 1999; *amends* ss. 1, 3, 8, 9A, 10, 13 & 15 and *repeals* ss. 12, 14 & 17 of the Unemployment Insurance Contributions Act 4 of 2002; *amends* ss. 1, 7 & 16 and *repeals* ss. 10, 11, 12, 13, 14, 15 & 17 of the Diamond Export Levy (Administration) Act 14 of 2007; *amends* ss. 1, 3 & 4; *repeals* ss. 5, 6, 7, 9, 10, 11, 12, 14, 15, 16, 17, 18, 19 & 21 and *substitutes* ss. 8 & 20 of the Securities Transfer Tax Administration Act 26 of 2007; *repeals* ss.

* Wet op Belastingadministrasie 28 van 2011

33 & 36 of the Revenue Laws Second Amendment Act 36 of 2007; *repeals* ss. 16 & 18 and *amends* s. 23 of the Taxation Laws Second Amendment Act 4 of 2008; *amends* ss. 1, 4, 5, 8, 9, 17 & 18A and *repeals* ss. 7, 10, 11, 12, 13, 16 & 18 of the Mineral and Petroleum Resources Royalty (Administration) Act 29 of 2008; *repeals* ss. 3, 13, 14 & 20 and *amends* s. 16 of the Revenue Laws Second Amendment Act 61 of 2008; and *repeals* ss. 12, 13, 14, 33, 34 & 38 of the Taxation Laws Second Amendment Act 18 of 2009

CRIMINAL LAW (SEXUAL OFFENCES AND RELATED MATTERS) AMENDMENT ACT AMENDMENT ACT 6 OF 2012 (GG 35473 of 26 June 2012)[†]

Date of commencement: 26 June 2012

Substitutes s. 11, *amends* ss. 17, 23 & 56 and *inserts* s. 56A in the Criminal Law (Sexual Offences and Related Matters) Amendment Act 32 of 2007

PROCLAMATIONS AND NOTICES

Accounting Standards Board:

Exposure drafts of ED 99 Proposed Amendments to the Standard of GRAP on Borrowing Costs (GRAP 5) and ED 100 Proposed Amendments to the Standard of GRAP on Non-current Assets Held for Sale and Discontinued Operations (GRAP 100) published for comment at www.asb.co.za (BN 115 in GG 35480 of 6 July 2012) (p30)

INCOME TAX ACT 58 OF 1962

Notice to furnish returns for the 2012 year of assessment published (GN 501 in GG 35485 of 29 June 2012) (p3)

CUSTOMS AND EXCISE ACT 91 OF 1964

Schedule 4 amended with effect from 10 January 2012

(GN R507 in GG 35481 of 6 July 2012) (p28)

Schedule 4 amended (GN Rs 508 & 509 in GG 35481 of 6 July 2012) (pp 30 & 32)

MEDICINES AND RELATED SUBSTANCES ACT 101 OF 1965

Regulations relating to a transparent pricing system for medicines and scheduled substances: proposed amendment published for comment (GN R510 in GG 35481 of 6 July 2012) (p4)

Proposed fees published for comment (GN R502 in GG 35487 of 2 July 2012) (p3)

PETROLEUM PRODUCTS ACT 120 OF 1977

Regulations in respect of the single maximum national retail price for illuminating paraffin published with effect from 4 July 2012 (GN R516 in GG 35490 of 3 July 2012) (p3)

Publication of amendment of regulations in respect of petroleum products with effect from 4 July 2012 (GN R517 in GG 35490 of 3 July 2012) (p4)

Regulations in respect of the maximum retail price of Liquefied Petroleum Gas supplied to residential customers published with effect from 4 July 2012

(GN R518 in GG 35490 of 3 July 2012) (p6)

VALUE-ADDED TAX ACT 89 OF 1991

Schedule 1 amended (GN R506 in GG 35481 of 6 July 2012) (p24)

FILMS AND PUBLICATIONS ACT 65 OF 1996

Increase of classification and registration fees published with effect from 1 July 2012

(GN 524 in GG 35499 of 6 July 2012) (p3)

[†] Wysigingswet op die Wysigingswet op die Strafreg (Seksuele Misdrywe en Verwante Aangeleenthede) 6 van 2012

NATIONAL PROSECUTING AUTHORITY ACT 32 OF 1998

Determination of salaries of deputy directors of public prosecutions, chief prosecutors and chief special investigators published with effect from 1 January 2012 (GN 521 in *GG* 35494 of 6 July 2012) (p3)

NATIONAL WATER ACT 36 OF 1998

Extension of time period for general authorisation published in GN 399 in *GG* 26187 of 26 March 2004 published (GN 498 in *GG* 35477 of 28 June 2012) (p2)

SKILLS DEVELOPMENT ACT 97 OF 1998

Proposed Learning Programme Regulations, 2012 published for comment (GenN 545 in *GG* 35489 of 3 July 2012) (p3)

NATIONAL ENVIRONMENTAL MANAGEMENT ACT 107 OF 1998

Notice of a scoping and environmental impact assessment for the proposed construction of the Aberdeen Droërivier 140 km 400kV power line, Eastern Cape and Western Cape Provinces published for comment (GenN 533 in *GG* 35480 of 6 July 2012) (p21)

PROMOTION OF ACCESS TO INFORMATION ACT 2 OF 2000

Description submitted in terms of s. 15 (1) by the South African Police Service published (GN R520 in *GG* 35493 of 5 July 2012) (p3)

FINANCIAL ADVISORY AND INTERMEDIARY SERVICES ACT 37 OF 2002

Notice on Lifting of Suspension of Authorisation 7 of 2012 published (BN 110 in *GG* 35474 of 28 June 2012) (p3)

Notice on Reinstatement of Withdrawn Licences 7 of 2012 published (BN 111 in *GG* 35474 of 28 June 2012) (p14)

Notice on Suspension of Authorisation 7 of 2012 published (BN 112 in *GG* 35474 of 28 June 2012) (p16)

Notice on Withdrawal of Authorisation 7 of 2012 published (BN 113 in *GG* 35474 of 28 June 2012) (p26)

Exemption of ABSA Insurance and Financial Advisers, 2012 published (BN 114 in *GG* 35488 of 2 July 2012) (p3)

Exemption of Particular Persons from the Level 1 Regulatory Examination 1 of 2012 (BN 116 in *GG* 35495 of 6 July 2012) (p3)

LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT 56 OF 2003

Effective date for electricity tariff determination for municipalities and municipal entities published (GenN 547 in *GG* 35505 of 6 July 2012) (p3)

NATIONAL ENVIRONMENTAL MANAGEMENT: BIODIVERSITY ACT 10 OF 2004

Norms and standards for Biodiversity Management Plans for Ecosystems published for comment (GenN 532 in *GG* 35486 of 2 July 2012) (p3)

NURSING ACT 33 OF 2005

South African Nursing Council: Notice regarding fees payable to the Council in terms of the regulations relating to the particulars to be furnished to the Council for keeping of the register for nursing practitioners, the manner of effecting alterations to the register, and certificates that may be issued by the Council published (GN R500 in *GG* 35479 of 29 June 2012) (p3)

CHILDREN'S ACT 38 OF 2005

General Regulations regarding Children amended (GN R497 in *GG* 35476 of 29 June 2012) (p3)

ABBREVIATIONS: *GG* (*Government Gazette*), GenN (General Notice), GN (Government Notice), BN (Board Notice), Proc (Proclamation), *PG* (*Provincial Gazette*), PN (Provincial Notice), PremN (Premier's Notice), ON (Official Notice), LAN (Local Authority Notice), MN (Municipal Notice)

DIVISION OF REVENUE ACT 5 OF 2012

Transfers made from the Provincial and Municipal Disaster Grant published (GN 499 in *GG* 35478 of 29 June 2012) (p3)

School infrastructure project lists for 2012/13 MTEF published (GN 522 in *GG* 35496 of 6 July 2012) (p3)

BILL

Draft Tax Administration Amendment Bill, 2012

PROVINCIAL LEGISLATION**EASTERN CAPE**

Eastern Cape Appropriation Act 3 of 2012 (PN 37 in *PG* 2781 of 6 July 2012) (p3)

Date of commencement: 1 April 2012

National Environmental Management: Protected Areas Act 57 of 2003: Declaration of the Compassberg protected environment published (PN 38 in *PG* 2785 of 6 July 2012) (p3)

FREE STATE

Local Government: Municipal Finance Management Act 56 of 2003: Letsemeng Local Municipality: 2012/2013 Budget Tariffs published (*PG* 24 of 6 July 2012) (p8)

Maluti-a-Phofung Local Municipality: General Tariffs published (*PG* 24 of 6 July 2012) (p9)

Local Government: Municipal Property Rates Act 6 of 2004: Nketoana Local Municipality: Tariffs on property rates for 2012/2013 published (*PG* 24 of 6 July 2012) (p11)

GAUTENG

Local Government: Municipal Systems Act 32 of 2000: Sedibeng District Municipality: Determination of charges payable in terms of the by-laws relating to the hire of the City Hall and Banquet Hall amended with effect from 01 July 2012 (LAN 926 in *PG* 148 of 2 July 2012) (p3)

Local Government: Municipal Systems Act 32 of 2000: City of Tshwane Metropolitan Municipality: Amendment of charges payable for the supply of electricity published with the effect from 1 July 2012 (LAN 934 in *PG* 197 of 5 July 2012) (p3)

Gauteng Liquor Act 2 of 2003: Gauteng Liquor Amendment Regulations, 2012 published with effect from 1 July 2012 (GenN 1737 in *PG* 201 of 5 July 2012) (p3)

KWAZULU-NATAL

National Land Transport Act 5 of 2009: eThekweni Municipality: Designation of depot for the impounding of vehicles published (MN 53 in *PG* 771 of 28 June 2012) (p3)

KwaZulu-Natal Traditional Leadership and Governance Act 5 of 2005: Notice to dissolve all KwaZulu-Natal Local Houses of Traditional Leaders and meetings to re-establish the said Local Houses of Traditional Leaders published (GenN 10 in *PG* 772 of 29 June 2012) (p3)

KwaZulu-Natal Traditional Leadership and Governance Act 5 of 2005: Determination of number of members of the KwaZulu-Natal Provincial House of Traditional Leaders to be elected from each Local House of Traditional Leaders (GenN 12 in *PG* 772 of 29 June 2012) (p8)

Local Government: Municipal Property Rates Act 6 of 2004: Mthonjaneni Municipality: Assessment of general rates for 2012/2013 published (MN 49 in *PG* 773 of 5 July 2012) (p13)

Local Government: Municipal Finance Management Act 56 of 2003: uMshwathi Municipality: Tariff of charges 2012/2013 published (MN 54 in *PG* 773 of 5 July 2012) (p14)

Local Government: Municipal Property Rates Act 6 of 2004: uMshwathi Municipality: Assessment of general rates 2012/2013 published (MN 55 in *PG* 773 of 5 July 2012) (p15)

Local Government: Municipal Structures Act 117 of 1998: Msunduzi Municipality: Proposed designation of full-time councillor published for comment (MN 56 in *PG* 774 of 4 July 2012) (p3)

KwaZulu-Natal Traditional Leadership and Governance Act 5 of 2005: Recognition of *amaKhosi* and *amaBambabukhosi* published (MN 57 in *PG* 774 of 4 July 2012) (p6)

Local Government: Municipal Structures Act 117 of 1998: Msunduzi Municipality: Determination of full-time Whip published (MN 58 in *PG* 775 of 4 July 2012) (p3)

LIMPOPO

Local Government: Municipal Systems Act 32 of 2000 and Local Government: Municipal Finance Management Act 56 of 2003: Polokwane Municipality: Revocation and determination of tariffs for the 2012/2013 financial year published with effect from 1 July 2012 (LAN 121 in *PG* 2090 of 3 July 2012) (p3)

NORTHERN CAPE

Local Government: Municipal Finance Management Act 56 of 2003 and Local Government: Municipal Property Rates Act 6 of 2004: Siyancuma Municipality: Property rates tariff for 2012/2013 published with effect from 1 July 2012 (GenN 50 in *PG* 1613 of 2 July 2012) (p3)

NORTH WEST

Constitution of the Republic of South Africa, 1996 and National Environmental Management: Air Quality Act 39 of 2004: Dr Kenneth Kaunda District Municipality: Air Quality Management By-law published and previous by-laws repealed (LAN 90 in *PG* 7011 of 29 June 2012) (p3)

Constitution of the Republic of South Africa, 1996: Dr Kenneth Kaunda District Municipality: Noise Control By-law published and previous by-laws repealed (LAN 91 in *PG* 7011 of 29 June 2012) (p19)

Constitution of the Republic of South Africa, 1996 and Local Government: Municipal Structures Act 117 of 1998: Dr Kenneth Kaunda District Municipality: Municipal Health By-law published and previous by-laws repealed (LAN 92 in *PG* 7011 of 29 June 2012) (p30)

Local Government: Municipal Systems Act 32 of 2000: Moses Kotane Local Municipality: Determination of tariffs: Financial year 2012/2013 published with effect from 6 July 2012 (LAN 93 in *PG* 7012 of 29 June 2012) (p3)

Local Government: Municipal Systems Act 32 of 2000 and Local Government: Municipal Property Rates Act 6 of 2004: Moses Kotane Local Municipality: Notice of property rates in respect of the financial year 1 July 2012 to 30 June 2013 published with effect from 6 July 2012; and amendment of Property Rates By-law published (LANs 94 & 95 in *PG* 7012 of 29 June 2012) (pp 8 & 12)

WESTERN CAPE

Western Cape Provincial School Education Act 12 of 1997: Regulations relating to Visitation and Assessment of Public and Subsidised Independent Schools published (PN 85 in *PG* 6976 of 29 June 2012) (p2)

Draft Cape Town International Convention Centre Company Amendment Bill, 2012 together with Memorandum on the objects of the Bill published for comment (PN 168 in *PG* 7008 of 22 June 2012) (p2)

Western Cape Ambulance Services Act 3 of 2010

Date of commencement: 1 July 2012 (Proc 7 in *PG* 7009 of 29 June 2012) (p1239)

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Local Government: Municipal Structures Act 117 of 1998: City of Cape Town: Sixth amendment of the City of Cape Town Establishment Notice published (PN 176 in *PG* 7009 of 29 June 2012) (p1243)

Western Cape Toll Roads Act 11 of 1999: Amendment of Toll Tariffs for Chapman's Peak Drive published under PN 148 in *PG* 7004 of 8 June 2012 published (PN 179 in *PG* 7009 of 29 June 2012) (p1279)

Western Cape Ambulance Services Act 3 of 2010: Western Cape Ambulance Services Regulations, 2012 published (PN 180 in *PG* 7010 of 2 July 2012) (p3)

This information is also available on the daily legalbrief at www.legalbrief.co.za

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