



JUTA'S WEEKLY STATUTES BULLETIN

(Bulletin 4 of 2015, based on Gazettes received during the week 16 to 23 January 2015)

JUTA'S WEEKLY E-MAIL SERVICE

ISSN 1022 - 6397

ACTS

DEVELOPMENT BANK OF SOUTHERN AFRICA AMENDMENT ACT 41 OF 2014

(GG 38403 of 20 January 2015)*

Date of commencement: 20 January 2015

Amends ss. 1, 2, 7, 8 & 13, *substitutes* ss. 17 & 21 and the Preamble and *inserts* s. 2A in the Development Bank of Southern Africa Act 13 of 1997

RATES AND MONETARY AMOUNTS AND AMENDMENT OF REVENUE LAWS ACT 42 OF 2014 (GG 38404 of 20 January 2015)†

Date of commencement: 20 January 2015, unless otherwise indicated

Amends ss. 6, 6A & 8 and para. 9 of the Seventh Schedule to the Income Tax Act 58 of 1962 and Schedule 1 to the Customs and Excise Act 91 of 1964

TAXATION LAWS AMENDMENT ACT 43 OF 2014 (GG 38405 of 20 January 2015)‡

Date of commencement: 20 January 2015, unless otherwise indicated

Amends ss. 1, 3, 6B, 7, 8, 8C, 8EA, 8F, 8FA, 9, 9C, 9D, 9H, 10, 10B, 10C, 11, 11D, 12D, 12E, 12H, 12I, 12J, 12N, 12R, 12S, 18A, 19, 20, 22, 23, 23B, 23H, 23I, 23M, 23N, 24I, 24J, 24JA, 24JB, 25BB, 25D, 29A, 30, 31, 36, 37C, 41, 42, 43, 44, 46, 47, 49E, 49F, 50A, 50E, 51A, 56, 64EB & 64F, para. 4 of the Second Schedule, para. 9 of the Sixth Schedule, paras. 1, 5, 7 & 9 of the Seventh Schedule, paras. 1, 10, 11, 12, 12A, 15, 20, 29, 31, 41, 43, 44, 67B & 77 of the Eighth Schedule and para. 8 of the Tenth Schedule, *inserts* ss. 12NA, 12T, 23O, 24P, 30C, 37D & 49H and para. 63B in the Eighth Schedule, *substitutes* s. 49D & para. 12D of the Seventh Schedule and *repeals* Part VII of Chapter II (ss. 64B & 64C) of the Income Tax Act 58 of 1962; *amends* ss. 1, 11, 12, 16, 20, 54, 65, 67 & 74 and para. 7 of Schedule 1, *repeals* ss. 40A & 40B and Part A of Schedule 2 and *substitutes* s. 86A of the Value-Added Tax Act 89 of 1991; *repeals* the Tax on Retirement Funds Act 38 of 1996; *amends* s. 1 of the Securities Transfer Tax Act 25 of 2007; *amends* s. 139 of the Taxation Laws Amendment Act 24 of 2011; *amends* ss. 1, 4, 5,

* Wysigingswet op die Ontwikkelingsbank van Suider-Afrika 41 van 2014

† Wet op Skale en Monetêre Bedrae en Wysiging van Inkomstewette 42 van 2014

‡ Wysigingswet op Belastingwette 43 van 2014

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)

6, 7, 9 & 10 of the Employment Tax Incentive Act 26 of 2013; and *amends* ss. 4, 5, 26, 27, 29, 92, 98, 108, 112, 113, 117, 118, 125 & 171 of the Taxation Laws Amendment Act 31 of 2013

TAX ADMINISTRATION LAWS AMENDMENT ACT 44 OF 2014

(GG 38406 of 20 January 2015)[§]

Date of commencement: 20 January 2015, unless otherwise indicated

Amends ss. 1, 3, 18A, 30 & 64K, paras. 1, 18, 19 & 20 of the Fourth Schedule and para. 29 of the Eighth Schedule, *inserts* s. 64LA, *repeals* para. 20A of the Fourth Schedule and *substitutes* para. 24 of the Fourth Schedule to the Income Tax Act 58 of 1962; *amends* ss. 43, 47 & 101B and *substitutes* s. 50 of the Customs and Excise Act 91 of 1964; *amends* ss. 1, 7, 8, 11, 12, 13, 16, 18, 27, 31, 39, 44, 45, 46 & 54 of the Value-Added Tax Act 89 of 1991; *amends* s. 30 of the South African Revenue Service Act 34 of 1997; *inserts* s. 6A in the Securities Transfer Tax Administration Act 26 of 2007; *amends* ss. 1, 3, 26, 34, 35, 36, 37, 38, 46, 50, 69, 162, 164, 187, 190, 195, 207, 208, 215, 235, 240, 240A, 248, 255 & 270 and *substitutes* ss. 39, 184, 194 & 256 of the Tax Administration Act 28 of 2011; *repeals* s. 11 and *amends* s. 26 of the Tax Administration Laws Amendment Act 21 of 2012; *amends* s. 8 of the Tax Administration Laws Amendment Act 39 of 2013; *amends* ss. 1, 88, 201 & 202 and *substitutes* s. 221 of the Customs Duty Act 30 of 2014; and *amends* ss. 177, 178, 241, 242 & 634 of the Customs Control Act 31 of 2014

PROCLAMATIONS AND NOTICES

Accounting Standards Board (ASB):

Notice of Exposure Draft of the *Proposed Standard of GRAP on Accounting by Principals and Agents* (ED 129) published for comment (BN 3 in GG 38398 of 23 January 2015) (p32)

CUSTOMS AND EXCISE ACT 91 OF 1964

International Trade Administration Commission of SA: Guidelines pertaining to rebate of the duty on various rebate provisions published in terms of Schedules 3, 4 and 5 (GenN 51 in GG 38398 of 23 January 2015) (p14)

SMALL CLAIMS COURTS ACT 61 OF 1984

Establishment of small claims courts for the areas of Empangeni and Mtunzini and withdrawal of GN 2851 of 31 December 1987 published (GN 35 in GG 38415 of 22 January 2015) (p3)

Establishment of small claims courts for the areas of Tseki; Mapumulo, Postmasburg, Molteno, Hanover and Hay published (GNs 36-41 in GG 38415 of 22 January 2015) (pp 4, 5, 6, 7, 8 & 9)

RULES BOARD FOR COURTS OF LAW ACT 107 OF 1985

Rules Regulating the Conduct of the Proceedings of the Several Provincial and Local Divisions of the High Court of South Africa amended with effect from 24 February 2015 (GN Rs 30 & 31 in GG 38399 of 23 January 2015) (pp 3 & 18)

Rules Regulating the Conduct of the Proceedings of the Magistrates' Courts of South Africa amended with effect from 24 February 2015 (GN R32 in GG 38399 of 23 January 2015) (p31)

Magistrates' Courts: Rules of Court amended with effect from 24 February 2015 (GN R33 in GG 38399 of 23 January 2015) (p50)

[§] Wysigingswet op Belastingadministrasiewette 44 van 2014

AGRICULTURAL PRODUCT STANDARDS ACT 119 OF 1990

Notice of amendment of standards and requirements regarding control of the export of rooibos and rooibos mixtures published with effect from seven days after publication (GN 18 in *GG* 38398 of 23 January 2015) (p5)

NATIONAL ENVIRONMENTAL MANAGEMENT ACT 107 OF 1998

Regulations on the fees for consideration and processing of applications for environmental authorisations and amendments thereto amended (GN R43 in *GG* 38417 of 23 January 2015) (p3)

PROMOTION OF EQUALITY AND PREVENTION OF UNFAIR DISCRIMINATION ACT 4 OF 2000

Designation of magistrates' courts as equality courts; area of jurisdiction of each equality court defined; and places within the area of jurisdiction of each equality court appointed for the holding of equality court sittings published in GN R859 in *GG* 32516 of 28 August 2009 amended with effect from 1 December 2014 (GN R34 in *GG* 38411 of 22 January 2015) (p3)

MENTAL HEALTH CARE ACT 17 OF 2002

Proposed amendments to the General Regulations published in GN R874 in *GG* 38182 of 6 November 2014 corrected (GenN 61 in *GG* 38407 of 20 January 2015) (p2)

ELECTRONIC COMMUNICATIONS ACT 36 OF 2005

Notice of applications for transfer of Individual Electronic Communications Service and Individual Electronic Communications Network Service Licences from Data Mobility Technology Solutions (Pty) Ltd to New World Order Media (Pty) Ltd published for comment (GenN 62 in *GG* 38413 of 22 January 2015) (p3)

NATIONAL ENVIRONMENTAL MANAGEMENT: WASTE ACT 59 OF 2008

Regulations on the fees for consideration and processing of applications for waste management licenses, transfer and renewal thereof amended (GN R44 in *GG* 38417 of 23 January 2015) (p4)

FINANCIAL MARKETS ACT 19 OF 2012

Notice of proposed amendments to the JSE Equities, Derivatives and Interest Rate and Currency Rules published for comment (BN 4 in *GG* 38398 of 23 January 2015) (p33)

LEGAL PRACTICE ACT 28 OF 2014

Date of commencement of Parts 1 and 2 of Chapter 10: 1 February 2015
(Proc R2 in *GG* 38412 of 23 January 2015) (p3)

BILLS

Plant Improvement Bill, 2015, notice of intention to introduce and explanatory summary published (GenN 46 in *GG* 38398 of 23 January 2015) (p6)

Plant Breeders' Rights Bill, 2015, notice of intention to introduce and explanatory summary published (GenN 47 in *GG* 38398 of 23 January 2015) (p7)

PROVINCIAL LEGISLATION**EASTERN CAPE**

National Environmental Management: Protected Areas Act 57 of 2003: Notice of intention to declare nature reserves and protected environments: Lammergeier Highlands Nature Reserve;

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Sedarkloof Nature Reserve; Molweni Protected Environment; Cedarville Protected Environment; Renosterberg Protected Environment; Bergplaas Nature Reserve; and Noorsveld Protected Environment published for comment (PN 1 in *PG* 3326 of 20 January 2015) (p3)

Adjustments Appropriation Act 2 of 2014 (Eastern Cape)
(PN 2 in *PG* 3327 of 20 January 2014) (p3)

Date of commencement: 20 January 2015

Constitution of the Republic of South Africa, 1996 and Local Government Municipal Systems Act 32 of 2000: Municipality of Port St Johns: Amended by-laws relating to Rules and Procedures of the Council and its Committees published and previous by-laws repealed
(LAN 1 in *PG* 3328 of 22 January 2015) (p3)

FREE STATE

Constitution of the Republic of South Africa, 1996 and Local Government: Municipal Systems Act 32 of 2000: Mantsopa Local Municipality: Adoption of Standard By-laws relating to: Building Regulations, 2011; Standard Cemeteries and Crematoria, 2011; Standard Sporting facilities, 2011; Standard Taxi Ranks, 2011; Standard Unsightly and Neglected Buildings, 2011 and Standard Waste Management, 2011 published (*PG* 86 of 12 December 2014) (p4)

National Environmental Management: Protected Areas Act 57 of 2003: Notice of intention to declare Sneeuwberg as a protected environment published for comment
(PN 130 in *PG* 91 of 16 January 2015) (p2)

KWAZULU-NATAL

Constitution of the Republic of South Africa, 1996 and Local Government: Municipal Systems Act 32 of 2000: Umuziwabantu Municipality: Amended Outdoor Advertising By-laws, 2013 published with effect from a date to be determined by the Municipality and previous by-laws repealed (MN 11 in *PG* 1299 of 16 January 2015) (p3)

Business Act 71 of 1991: Umuziwabantu Municipality: Draft Business Licensing By-law published with effect from a date to be determined by the Council
(MN 12 in *PG* 1299 of 16 January 2015) (p23)

Local Government: Municipal Structures Act 117 of 1998: Transitional measures to facilitate the restructuring of municipalities affected by the redetermination of boundaries published
(MN 13 in *PG* 1302 of 21 January 2015) (p3)

Local Government: Municipal Structures Act 117 of 1998: uThungulu District Municipality: Designation of the Chairperson of the Municipal Public Accounts Committee as full-time published (MN 14 in *PG* 1302 of 21 January 2015) (p12)

LIMPOPO

Limpopo Gambling Act 3 of 2013: Limpopo Betting Regulations, 2011 as published under GenN 255 in *PG* 1977 of 9 September 2011 amended (PN 1 in *PG* 2461 of 16 January 2015) (p3)

National Road Traffic Act 93 of 1996: Registration and licensing fees for 2015/2016 published with effect from 1 April 2015 (LAN 6 in *PG* 2462 of 16 January 2015) (p3)

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

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