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# JUTA'S WEEKLY STATUTES BULLETIN

(Bulletin 51 of 2017 based on Gazettes received during the week 15 to 22 December 2017)

JUTA'S WEEKLY E-MAIL SERVICE

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Season's Greetings

This is the final *Juta's Weekly Statutes Bulletin* for 2017. The Juta Statutes Team and the management and staff of Juta wish subscribers a happy and peaceful holiday season and everything of the best for 2018. The first *Juta's Weekly Statutes Bulletin* in the new year will be sent on 5 January 2018.

ACTS

REFUGEES AMENDMENT ACT 11 OF 2017 (*GG* 41343 of 18 December 2017)[[1]](#footnote-1)

*Date of commencement:* immediately after the commencement of the Refugees Amendment Act 33 of 2008 and the Refugees Amendment Act 12 of 2011

*Amends* ss. 1, 5, 7, 8, 8C, 8D, 8F, 21, 21A, 21B, 24, 24B, 27, 34, 34A, 37 & 38, *inserts* ss. 20A & 9A-9H inclusive, *repeals* ss. 8G and *substitutes* ss. 4, 8B, 8E, 22, 23, 24A, 28 & 36, the heading to Chapter 2 and the phrase 'asylum seeker visa' for the phrase 'asylum seeker permit', wherever it occurs, the phrase 'Refugee Status Determination Officer' for the phrase 'Status Determination Committee', wherever it occurs; and the word 'visa' for the word 'permit', wherever it occurs in relation to an asylum seeker permit in the Refugees Act 130 of 1998; and *repeals* s. 33 of the Refugees Amendment Act 33 of 2008

TAX ADMINISTRATION LAWS AMENDMENT ACT 13 OF 2017   
(*GG* 41341 of 18 December 2017)[[2]](#footnote-2)

*Date of commencement:* 18 December 2017, unless otherwise indicated

*Inserts* s. 9C and *amends* s. 10 of the Estate Duty Act 45 of 1955; *amends* ss. 48C, 64K, 64L, 64LA & 64M and paras. 1, 2 & 11A of the Fourth Schedule to the Income Tax Act 58 of 1962; *amends* ss. 4, 19A, 20, 21A & 75 and *substitutes* s. 54C of the Customs and Excise Act 91 of 1964; *amends* s. 13 of the Value-Added Tax Act 89 of 1991; *amends* s. 6 of the Skills Development Levies Act 9 of 1999; *amends* ss. 1, 4 & 9 of the Diamond Export Levy (Administration) Act 14 of 2007; *amends* ss. 9, 102, 110, 113, 125, 160, 190 & 270 of the Tax Administration Act 28 of 2011; *inserts* s. 65A, *substitutes* s. 67 and *amends* ss. 68 & 224 of the Customs Duty Act 30 of 2014; *amends* ss. 43, 52, 53, 59, 90, 91, 94, 111, 165, 174, 180, 249, 254, 257, 269, 294, 303, 304, 346, 350, 354, 380, 385, 406, 408, 415, 435, 442, 460, 558, 604, 606, 626, 665 & 681, *repeals* ss. 58 & 97, *substitutes* ss. 251, 290 & 403 and *inserts* ss. 935A & 942A in the Customs Control Act 31 of 2014; *repeals* s. 43 and *amends* s. 63 of the Customs and Excise Amendment Act 32 of 2014; and *amends* s. 24 of the Tax Administration Laws Amendment Act 44 of 2014

**INTERNATIONAL ARBITRATION ACT 15 OF 2017** (*GG* 41347 of 20 December 2017)[[3]](#footnote-3)

*Date of commencement*: 20 December 2017

*Repeals* the Recognition and Enforcement of Foreign Arbitral Awards Act 40 of 1977; *amends* the long title and ss. 1, 1D & 1G by the deletion of the expression 'arbitration award/awards' where it occurs in the Protection of Businesses Act 99 of 1978; and *substitutes* s. 3 of the Carriage of Goods by Sea Act 1 of 1986

TAXATION LAWS AMENDMENT ACT 17 OF 2017 (*GG* 41342 of 18 December 2017)[[4]](#footnote-4)

*Date of commencement:* 18 December 2017, unless otherwise indicated

*Amends* s. 3 of the Estate Duty Act 45 of 1955; *amends* ss. 1, 5, 6*quat*, 8, 8B, 8EA, 8F, 8FA, 9C, 9D, 10, 10B, 10C, 11, 11A, 12B, 12C, 12D, 12DA, 12E, 12I, 12J, 12Q, 12R, 18A, 22, 23, 23B, 23H, 23I, 23M, 23N, 23O, 24I, 24J, 24JB, 25BB, 29A, 35A, 36, 37A, 41, 42, 44, 45, 46, 47, 47B, 49B, 50B, 64D & 64E, paras. 2, 5 & 6 of the Second Schedule, para. 2 of the Fourth Schedule, paras. 1, 6 & 12D of the Seventh Schedule and paras. 35A, 55 & 80 of the Eighth Schedule, *inserts* ss. 7D, 7E, 8G & 11F and para. 64E in the Eighth Schedule, *substitutes* ss. 19, 22B & 64 and paras. 12A & 43A of the Eighth Schedule and *adds* para. 6A to the Second Schedule to the Income Tax Act 58 of 1962; *amends* ss. 1, 8, 9, 10, 11, 13, 16 & 68 and Schedule 2 and *inserts* ss. 18C & 40D in the Value-Added Tax Act 89 of 1991; *substitutes* s. 3 of the Skills Development Levies Act 9 of 1999; *amends* s. 4 of the Unemployment Insurance Contributions Act 4 of 2002; *amends* s. 1 of the Securities Transfer Tax Act 25 of 2007; *amends* ss. 4 & 7 of the Employment Tax Incentive Act 26 of 2013; *amends* ss. 13 & 15 of the Taxation Laws Amendment Act 31 of 2013; *amends* ss. 150 & 159 of the Taxation Laws Amendment Act 25 of 2015; *amends* ss. 1 & 3 of the Revenue Laws Amendment Act 2 of 2016; and *amends* s. 21 of the Taxation Laws Amendment Act 15 of 2016

PROCLAMATIONS AND NOTICES

DEEDS REGISTRIES ACT 47 OF 1937

Notice of intention to re-align and amend the definition of areas of jurisdiction of the deeds registries in Johannesburg and Pretoria published for comment (GN 1453 in *GG* 41344 of 19 December 2017 (p4) and GN 1466 in *GG* 41350 of 22 December 2017 (p107))

CUSTOMS AND EXCISE ACT 91 OF 1964

Schedule 2 amended (GN R1474 in *GG* 41353 of 22 December 2017) (p4)

Schedule 4 amended (GN R1475 in *GG* 41353 of 22 December 2017) (p8)

Rules published in GN R1874 in *GG* 16860 of 8 December 1995 (DAR/170) amended with effect from 1 January 2018 (GN R1471 in *GG* 41351 of 22 December 2017) (p364)

Rules published in GN R1874 in *GG* 16860 of 8 December 1995 (DAR/171) amended   
(GN R1472 in *GG* 41351 of 22 December 2017) (p396)

FOODSTUFFS, COSMETICS AND DISINFECTANTS ACT 54 OF 1972

Amendment Regulations Relating to Health Messages on Container Labels of Alcoholic Beverages, 2015 [sic] published with effect from 36 months from the date of publication (GN 1458 in *GG* 41350 of 22 December 2017) (p23)

Proposed Regulations relating to the Labelling, Advertising and Composition of Cosmetics, 2017 published for comment (GN R1469 in *GG* 41351 of 22 December 2017) (p11)

PHARMACY ACT 53 OF 1974

Notice of intention to issue guidance for the issuing of licences for pharmacy premises published for comment (GN 1476 in *GG* 41354 of 22 December 2017) (p4)

HEALTH PROFESSIONS ACT 56 OF 1974

Regulations Defining the Scope of the Profession of Speech-Language Therapy, 2017 published (GN 1459 in *GG* 41350 of 22 December 2017) (p29)

Proposed amendments to the regulations relating to qualifications for the registration of radiographers published in GN R633 in *GG* 30075 of 20 July 2007 published for comment   
(GN 1457 in *GG* 41350 of 22 December 2017) (p19)

VETERINARY AND PARA-VETERINARY PROFESSIONS ACT 19 OF 1982

Veterinary and para-veterinary professions regulations published under GN R2085 in *GG* 8402 of 1 October 1982 amended (GenN 974 in *GG* 41350 of 22 December 2017) (p131)

AGRICULTURAL PRODUCT STANDARDS ACT 119 OF 1990

Proposed tariffs for dairy product inspections published for comment   
(GN 1455 in *GG* 41350 of 22 December 2017) (p15)

OCCUPATIONAL HEALTH AND SAFETY ACT 85 OF 1993

Amendment notice of direction regarding first aid training published in GN R1198 in *GG* 40313 of 30 September 2016 published in GN 827 in *GG* 41037 of 11 August 2017 corrected   
(GN 1463 in *GG* 41350 of 22 December 2017) (p75)

COMPETITION ACT 89 OF 1998

South African Petroleum Industry Association (SAPIA): Designation of the petroleum industry for the purpose of s. 10 (3) *(b)* (iv) for three months ending 31 March 2018 published   
(GN 1477 in *GG* 41355 of 22 December 2017) (p4)

MAINTENANCE ACT 99 OF 1998

Maintenance Regulations amended with effect from 5 January 2018   
(GN R1473 in *GG* 41352 of 21 December 2017) (p35)

ANIMAL IDENTIFICATION ACT 6 OF 2002

Regulations amended (GN 1456 in *GG* 41350 of 22 December 2017) (p17)

ELECTRONIC COMMUNICATIONS ACT 36 OF 2005

Independent Communications Authority of South Africa (ICASA):

Erratum in respect of application for renewal of an Individual Commercial Sound Broadcasting Service and Spectrum Licence by North West FM (Pty) Ltd published for comment in GenN 592 in *GG* 41044 of 16 August 2017 published (GenN 969 in *GG* 41339 of 18 December 2017) (p4)

Extension of the public comment period on the draft code for persons with disabilities regulations published for further comment in GenN 902 in *GG* 41265 of 20 November 2017 published (GenN 970 in *GG* 41345 of 19 December 2017) (p4)

Extension of the public comment period on the Draft Number Portability Regulations, 2017 published for comment in GN 1309 in *GG* 41275 of 24 November 2017 published   
(GenN 978 in *GG* 41356 of 22 December 2017) (p4)

Invitation to apply (ITA) for Multiplexer 3 (MUX 3) Radio Frequency Spectrum Licence for 45% of MUX 3 Capacity for Provision of Commercial Subscription Television Broadcasting Services published (GenN 979 in *GG* 41357 of 22 December 2017) (p4)

Notice inviting further comments on the Draft Radio Frequency Spectrum Assignment Plans on Specific Services published in GenN 648 in *GG* 41082 of 1 September 2017 and GenNs 781-788 in *GG* 41164 of 6 October 2017 published (GenN 980 in *GG* 41358 of 22 December 2017) (p4)

Notice regarding the draft radio frequency spectrum assignment plan for the frequency band 156.4785 to 156.5625 MHz published for comment   
(GenN 971 in *GG* 41350 of 22 December 2017) (p112)

Application for amendment of Radio Frequency Spectrum Licence By Beat FM published for comment (GenN 972 in *GG* 41350 of 22 December 2017) (p123)

Application for amendment of Radio Frequency Spectrum Licence By Rhythm FM published for comment (GenN 973 in *GG* 41350 of 22 December 2017) (p126)

COMPANIES ACT 71 OF 2008

Draft Financial Reporting Pronouncements published for comment:

• 1 - Substantively Enacted Tax Rates and Tax Laws under International Financial Reporting Standards and International Financial Reporting Standards for Small and Medium Enterprises (GN 1446 in *GG* 41338 of 18 December 2017) (p42)

• 2 - Accounting for Black Economic Empowerment (BEE) transactions under International Financial Reporting Standards (IFRS)   
(GN 1447 in *GG* 41338 of 18 December 2017) (p57)

• 3 - Accounting for Black Economic Empowerment (BEE) transactions under International Financial Reporting Standards (IFRS) for Small and Medium Enterprises (GN 1448 in *GG* 41338 of 18 December 2017) (p80)

• 4 - The limit on a defined benefit asset, minimum funding requirements and their interaction under International Financial Reporting Standards (IFRS) in the South African Pension Fund Environment   
(GN 1445 in *GG* 41338 of 18 December 2017) (p15)

• 5 - Summary Financial Statements   
(GN 1444 in *GG* 41338 of 18 December 2017) (p4)

MAINTENANCE AMENDMENT ACT 9 OF 2015

*Date of commencement of ss. 2, 11 and 13 (b)*: 5 January 2018   
(Proc R44 in *GG* 41352 of 21 December 2017) (p4)

*Amends* ss. 7, 26, & 31 of the Maintenance Act 99 of 1998

FINANCIAL SECTOR REGULATION ACT 9 OF 2017

Notice of publication for comment of draft regulations in terms of ss. 61 (4) and 304 of the Act published (GN R1449 in *GG* 41340 of 18 December 2017) (p4)

BILL

[Draft Land Survey Amendment Bill, 2017](https://juta.co.za/media/filestore/2017/12/Draft_Land_Survey_Amendment_Bill_2017.pdf), published for comment   
(GenN 976 in *GG* 41350 of 22 December 2017) (p139)

PROVINCIAL LEGISLATION

EASTERN CAPE

Disaster Management Act 57 of 2002: Sarah Baartman District Municipality:   
Extension of declaration of a local state of drought disaster published   
(LAN 199 in *PG* 3971 of 18 December 2017) (p14)

Eastern Cape Gambling Act 5 of 1997: Adjustment of the licences and fees as set out in Parts A and B of Schedule II to the Act published (PN 309 in *PG* 3972 of 18 December 2017) (p3).

Local Government: Municipal Structures Act 117 of 1998: Ndlambe Local Municipality: Final designation of full-time councillors published with effect from 1 January 2018   
(PN 310 in *PG* 3973 of 22 December 2017) (p3)

Local Government: Municipal Property Rates Act 6 of 2004: Kouga Local Municipality: New Electrical Tariffs for 2018/19 financial year published for comment   
(LAN 200 in *PG* 3975 of 22 December 2017) (p3)

GAUTENG

Gauteng Scrutiny of Subordinate Legislation Act 5 of 2008: Index of subordinate legislation, proclamations and notices for the period 28 December 2016 to 4 December 2017 published (GenN 1792 in *PG* 335 of 19 December 2017) (p3)

National Road Traffic Act 93 of 1996: Moratorium on the approval of new vehicle testing stations published (GenN 1793 in *PG* 336 of 20 December 2017) (p11)

Gauteng Schools Education Act 6 of 1995: Draft amendments to Regulations relating to Governing Bodies of Public Schools published for comment   
(PN 1151 in *PG* 336 of 20 December 2017) (p30)

Draft Gauteng Industry Transformation Regulatory Authority Bill, 2018, published for comment (PN 1152 in *PG* 336 of 20 December 2017) (p42)

KWAZULU-NATAL

Remuneration of Public Office Bearers Act 20 of 1998: Determination of salaries and allowances of Members of the Executive Council and Provincial Legislature[[5]](#footnote-5) published with effect from 1 April 2017 (Proc 3 in *PG* 1909 of 18 December 2017) (p3)

LIMPOPO

Remuneration of Public Office Bearers Act 20 of 1998: Determination of the upper limit of salaries and allowances of the Executive Councils and Members of the Limpopo Provincial Legislature published and PN28 in *PG* 2690 of 18 March 2016 repealed with effect from 1 April 2017 (PN 125 in *PG* 2871 of 20 December 2017) (p3)

NORTHERN CAPE

Local Government: Municipal Finance Management Act 56 of 2003: Northern Cape Municipal Consolidated Statement: 1st Quarter ending 30 September 2017 of the 2017/18 municipal financial year published (GenN 173 in *PG* 2160 of 18 December 2017) (p12)

NORTH WEST

Local Government: Municipal Systems Act 32 of 2000: Tswaing By-law on Spatial Planning and Land Use Management published (PN 268 in *PG* 7837 of 19 December 2017) (p11)

Local Government: Municipal Systems Act 32 of 2000: Ratlou Local Municipality: Notice of resolution to amend Tariff structure for 2017/2018 published with effect from 12 December 2017 (LAN 154 in *PG* 7837 of 19 December 2017) (p134)

This information is also available on the daily legalbrief at [www.legalbrief.co.za](http://www.legalbrief.co.za)

1. Wysigingswet op Vlugtelinge 11 van 2017 [↑](#footnote-ref-1)
2. Wysigingswet op Belastingadministrasiewette 13 van 2017 [↑](#footnote-ref-2)
3. Wysigingswet op Belastingwette 17 van 2017 [↑](#footnote-ref-3)
4. Wet op Internasionale Arbitrasie 15 van 2017 [↑](#footnote-ref-4)
5. Vasstelling van salarisse en toelae van Lede van die Uitvoerende Raad and Lede van die Provinsiale Wetgewer gepubliseer [↑](#footnote-ref-5)