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THE PRESIDENCY

No. 771 **19 January 2022**

It is hereby notified that the President has assented to the following Act, which is hereby published for general information:—

Act No. 21 of 2021: Tax Administration Laws Amendment Act, 2021

DIE PRESIDENSIE

No. 771 **19 Januarie 2022**

Hierby word bekend gemaak dat die President sy goedkeuring geheg het aan die onderstaande Wet wat hierby ter algemene inligting gepubliseer word:—

Wet No. 21 van 2021: Wysigingswet op Belastingadministrasiewette, 2021

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AIDS HELPLINE: 0800-0123-22 Prevention is the cure

ALGEMENE VERDUIDELIKENDE NOTA:

- [] Woorde in vet druk tussen vierkantige hake dui skrapings uit bestaande verordenings aan.
- _____ Woorde met 'n volstreep daaronder dui invoegings in bestaande verordenings aan.

(Engelse teks deur die President geteken)
(Goedgekeur op 14 Januarie 2022)

WET

Tot wysiging van—

- die Wet op Boedelbelasting, 1955, ten einde konteksuele korreksies aan te bring;
- die Wet op Inkomstebelasting, 1962, ten einde die Kommissaris in staat te stel om sekere inligting per publieke kennisgewing aan te vra; om 'n bepaling met betrekking tot die indien van 'n opgawe deur 'n buitelandse persoon ten opsigte van terughoudingsbelasting op tantième, met die van terughoudingsbelasting op rente in ooreenstemming te bring; die terugbetalingsbeperkingsreëls vir dividende *in specie* met die van dividende in kontant betaal in ooreenstemming te bring; te bepaal dat die verjaringstydperke nie van toepassing sal wees ten opsigte van sekere aftrekkings deur boere geëis nie, en vir verlengde rekordhoudingstydperke voorsiening te maak; vir konteksuele korreksies voorsiening te maak; vir die heffing van 'n boete op 'n beraming van werknemersbelasting voorsiening te maak; te bepaal dat 'n eerste voorlopige belastingbetaling en opgawe nie vereis sal word waar die duur van 'n jaar van aanslag nie meer as ses maande is nie; en om vir die skraping van 'n boete voorsiening te maak;
- die Doeane- en Aksynswet, 1964, ten einde tegniese korreksies aan te bring; die doeleindes waarvoor lugvrag na ontgroeperingdepots verwyder kan word, uit te brei om konsolidering en verwydering na deurvoerloodse vir uitvoer in te sluit; wysigings voortspruitend uit veranderinge aan SARS se doeane akkreditaasieselsel aan te bring; die bestek van aangeleenthede wat SARS kan ondersoek om die geldigheid van 'n diesel-terugbetalingseis te bevestig, uit te brei; en die onwettige besit of gebruik van 'n doeane uniform 'n misdryf te maak;
- die Wet op Belastingadministrasie, 2011, ten einde konteksuele korreksies aan te bring; voorsiening te maak vir die verlenging in die indien van 'n opgawe of tersaaklike inligting ten aansien van 'n aanslag wat op 'n raming gebaseer is; voorsiening te maak vir 'n datum waarop 'n belastingpligtige 'n beswaar en appèl ten opsigte van 'n aanslag wat op 'n raming gebaseer is, mag indien; vir 'n uitsondering op verjaring voorsiening te maak; en om 'n kruisverwysing te korrigeer;
- die Wet op Administrasie van Rampbestuurbelasting-verligting, 2020, ten einde seker datums te wysig om verligting ingevolge die Wet die verskaf, en vir aangeleenthede wat daarmee in verband staan voorsiening te maak.

BE IT ENACTED by the Parliament of the Republic of South Africa, as follows:—

Amendment of section 5 of Act 45 of 1955, as amended by section 3 of Act 59 of 1957, section 4 of Act 65 of 1960, section 10 of Act 71 of 1961, section 10 of Act 77 of 1964, section 4 of Act 81 of 1965, section 2 of Act 56 of 1966, section 7 of Act 114 of 1977, section 7 of Act 81 of 1985, section 12 of Act 87 of 1988, section 2 of Act 136 of 1991, section 9 of Act 97 of 1993, section 1 of Act 19 of 2001 and section 12 of Act 60 of 2001

1. Section 5 of the Estate Duty Act, 1955, is hereby amended—
- (a) by the substitution in subsection (1)(c) for the words that precede item (i) of the following words:
- “in the case of any right to any annuity referred to in paragraph (a) of subsection (2) of section three, an amount equal to the value of the annuity capitalized at twelve per cent[.]—”;
- (b) by the substitution in subsection (1) for paragraph (d) of the following paragraph:
- “(d) in the case of any right to any annuity referred to in paragraph (b) of subsection (2) of section three, an amount equal to the value of the annuity capitalized at twelve per cent[.] over the expectation of life of the person to whom the right to such annuity accrues on the death of the deceased, or if it is to be held for lesser period than the life of such person, over such lesser period;”;
- (c) by the substitution in subsection (1)(f) for subparagraphs (i), (ii) and (iii) of the following subparagraphs:
- “(i) in the case of a usufructuary interest, by capitalizing at twelve per cent, the annual value of the right of enjoyment of the property subject to such usufructuary interest over the expectation of life of the person entitled to such interest, or if such right of enjoyment is to be held for a lesser period than the life of such person, over such lesser period;
- (ii) in the case of an annuity charged upon the property, by capitalizing at twelve per cent, the amount of the annuity over the expectation of life of the person entitled to such annuity, or if it is to be held for a lesser period than the life of such person, over such lesser period; or
- (iii) in the case of any other interest, by capitalizing at twelve per cent, such amount as the Commissioner may consider reasonable as representing the annual yield of such interest, over the expectation of life of the person entitled to such interest, or if such interest is to be held for a lesser period than the life of such person, over such lesser period;”;
- (d) by the substitution in subsection (1) for paragraph (f)ter of the following subsection:
- “(f)ter in the case of any property referred to in paragraph (d) of subsection (3) of section three which consists only of profits, an amount determined by capitalizing at twelve per cent, such amount as the Commissioner may consider reasonable as representing the annual value of such profits over the expectation of life of the deceased immediately prior to the date of his or her death, and in the case of any other property referred to in the said paragraph the amount remaining after deducting from the fair market value of that property as at the date of death of the deceased the expenses and liabilities which the deceased would have had to bear or assume if he or she had at that date exercised his or her power of disposition;”;
- (e) by the substitution in subsection (2) for the first proviso of the following proviso:
- “Provided that where the Commissioner is satisfied that the property which is subject to any such interest could not reasonably be expected to produce an annual yield equal to [12] twelve per cent on such value of the property, the Commissioner may fix such sum as representing the annual

DAAR WORD BEPAAL deur die Parlement van die Republiek van Suid-Afrika, soos volg:—

Wysiging van artikel 5 van Wet 45 van 1955, soos gewysig deur artikel 3 van Wet 59 van 1957, artikel 4 van Wet 65 van 1960, artikel 10 van Wet 71 van 1961, artikel 10 van Wet 77 van 1964, artikel 4 van Wet 81 van 1965, artikel 2 van Wet 56 van 1966, artikel 7 van Wet 114 van 1977, artikel 7 van Wet 81 van 1985, artikel 12 van Wet 87 van 1988, artikel 2 van Wet 136 van 1991, artikel 9 van Wet 97 van 1993, artikel 1 van Wet 19 van 2001 en artikel 12 van Wet 60 van 2001 5

1. Artikel 5 van die Wet op Boedelbelasting, 1955, word hierby gewysig—
 - (a) deur in die Engelse teks die woorde in subartikel (1)(c) wat item (i) 10

voorafgaan, deur die volgende woorde te vervang:

“in the case of any right to any annuity referred to in paragraph (a) of subsection (2) of section three, an amount equal to the value of the annuity capitalized at twelve per cent[.]—”;
 - (b) deur in die Engelse teks paragraaf (d) in subartikel (1) deur die volgende 15

paragraaf te vervang:

“(d) in the case of any right to any annuity referred to in paragraph (b) of subsection (2) of section three, an amount equal to the value of the annuity capitalized at twelve per cent[.] over the expectation of life of the person to whom the right to such annuity accrues on the death of the deceased, or if it is to be held for lesser period than the life of such person, over such lesser period;”;
 - (c) deur in die Engelse teks subparagraawe (i), (ii) en (iii) in subartikel (1)(f) deur 20

die volgende subparagraawe te vervang:

 - “(i) in the case of a usufructuary interest, by capitalizing at twelve per 25

cent, the annual value of the right of enjoyment of the property subject to such usufructuary interest over the expectation of life of the person entitled to such interest, or if such right of enjoyment is to be held for a lesser period than the life of such person, over such lesser period; 30
 - (ii) in the case of an annuity charged upon the property, by capitalizing at twelve per cent, the amount of the annuity over the expectation of life of the person entitled to such annuity, or if it is to be held for a lesser period than the life of such person, over such lesser period; or 35
 - (iii) in the case of any other interest, by capitalizing at twelve per cent, such amount as the Commissioner may consider reasonable as representing the annual yield of such interest, over the expectation of life of the person entitled to such interest, or if such interest is to be held for a lesser period than the life of such person, over such lesser period;”;
 - (d) deur in subartikel (1) paragraaf (f)ter deur die volgende paragraaf te vervang: 40

“(f)ter in die geval van eiendom in paragraaf (d) van **[sub-artikel] subartikel** (3) van artikel drie bedoel, wat slegs uit winste bestaan, ’n bedrag vasgestel deur sodanige bedrag as wat volgens die Kommissaris se mening redelikerwys die jaarlikse waarde van daardie winste verteenwoordig, te kapitaliseer teen twaalf persent oor die vermoedelike lewensduur van die oorledene onmiddellik voor die datum van sy of haar dood, en in die geval van enige ander in genoemde paragraaf bedoelde eiendom, die 50

bedrag wat oorbly nadat van die billike markwaarde van daardie eiendom op die datum van dood van die oorledene, die uitgawes en laste afgetrek is wat die oorledene sou moes dra of aanvaar het indien hy of sy op daardie datum sy of haar bevoegdheid van beskikking uitgeoefen het;”;

 en 55
 - (e) deur in die Engelse teks die eerste voorbehoudsbepaling in subartikel (2) deur 60

die volgende voorbehoudsbepaling te vervang:

“Met dien verstande dat waar die Kommissaris oortuig is dat van die goed wat aan so ’n reg onderworpe is, nie redelikerwys verwag kan word om ’n jaarlikse opbrengs gelyk aan **[12] twaalf** persent van bedoelde waarde van die goed op te lewer nie, die Kommissaris so ’n som kan vasstel as wat billikerwys die jaarlikse opbrengs voorstel, en die aldus