
GENERAL NOTICE

NOTICE 1034 OF 2013

SOUTH AFRICAN REVENUE SERVICE

PUBLICATION OF EXPLANATORY SUMMARY OF THE TAX ADMINISTRATION

LAWS AMENDMENT BILL, 2013

The Minister of Finance intends introducing the Tax Administration Laws Amendment Bill, 2013, in the National Assembly on 24 October 2013. The explanatory summary of the Bill is hereby published in accordance with Rule 241(1)(c) of the Rules of the National Assembly.

The Bill—

- amends the Transfer Duty Act, 1949, so as to effect consequential amendments;
- amends the Income Tax Act, 1962, so as to effect textual and consequential amendments; to amend provisions; and to effect technical corrections;
- amends the Customs and Excise Act, 1964, so as to amend a provision; to make a new provision; and to amend provisions;
- amends the Value-Added Tax Act, 1991, so as to effect technical corrections;
- amends the Skills Development Levies Act, 1999, so as to make a new provision; and to effect consequential amendments;
- amends the Unemployment Insurance Contributions Act, 2002, so as to make a new provision; and to effect consequential amendments;
- amends the Securities Transfer Tax Act, 2007, so as to effect consequential amendments;
- amends the Mineral and Petroleum Resources Royalty Act, 2008, so as to effect consequential amendments;
- amends the Mineral and Petroleum Resources Royalty (Administration) Act, 2008, so as to effect a technical correction;
- amends the Tax Administration Act, 2011, so as to amend certain provisions; to effect technical corrections; and to effect textual and consequential amendments;

and provides for matters connected therewith.