

DEPARTMENT OF AGRICULTURE, LAND REFORM AND RURAL DEVELOPMENT

NO. 828

31 JULY 2020

**MARKETING OF AGRICULTURAL PRODUCTS ACT, 1996
(ACT NO. 47 OF 1996)****ESTABLISHMENT OF LEVY AND DETERMINATION OF GUIDELINE PRICES:
LEVY ON CATTLE, SHEEP, GOATS, RED MEAT, RED MEAT PRODUCTS,
PROCESSED PORK**

I, Angela Thoko Didiza, Minister of Agriculture, Land Reform and Rural Development, acting under sections 10, 13, 14 and 15 of the Marketing of Agricultural Products Act, 1996 (Act No. 47 of 1996), as amended-

- (a) introduce the levies as set out in the attached Schedule; and
- (b) determine that the guideline prices for cattle, sheep, goats, red meat, red meat products, processed pork, for purposes of determining the said levies shall be as set out in the attached Schedule.

**MRS A T DIDIZA, MP
MINISTER OF AGRICULTURE, LAND REFORM AND RURAL DEVELOPMENT**

SCHEDULE

1. Definitions

In this Schedule any word or expression to which a meaning has been assigned in the Act shall have that meaning, and unless the context otherwise indicates—

“**abattoir**” means a slaughter facility as defined in section 1 of the Meat Safety Act, 2000 (Act No. 40 of 2000), and where used in context of an obligation placed on an abattoir in this notice, refers to the owner of the slaughter facility;

“**authorised official**” means any official in the employ of SARS overseeing the importation of goods into the Republic of South Africa including any border official or official involved in Customs and Excise duties;

“**DALRRD**” means the National Department of Agriculture, Land Reform and Rural Development;

“**designated animals**” for purposes of this notice, means cattle, sheep and goats;

“**head**” means one designated animal irrespective of its age, size or weight or whether it is sold together with another animal, animals or offspring;

“**importer**” means any person intending to or that has imported red meat and/or red meat products into the Republic of South Africa;

“**import permit**” means an import permit issued under the Meat Safety Act, 2000 (Act No. 40 of 2000) or the Animal Disease Act, 1984 (Act No. 35 of 1984) by or on behalf of DAFF;

“**issuing officer**” means a person authorised to issue a permit for the import of red meat or red meat products under the Meat Safety Act, 2000 (Act No. 40 of 2000) or the Animal Disease Act, 1984 (Act No. 35 of 1984);

“**livestock agent**” means any person who acts as the agent of the buyer or seller of the designated animals, whether the risk of ownership of such designated animals has passed to such person or not;

“**Levy Administrator**” means Meat Statutory Measure Services, the juristic person entrusted with the implementation, administration and enforcement of the statutory levy established in this notice;

“meat processor” means any person who conducts a business that involves processing red meat, red meat products or processed pork for commercial gain;

“meat trader” means any person selling red meat or red meat products, whether operating independently or as part of a group or chain, and irrespective of whether such sale takes place through wholesale or retail meat trader outlets, but excluding a person who sells red meat, red meat products, or processed pork exclusively as part of that person’s restaurant business or similar culinary trade;

“meat trader outlet” means any premises where red meat or red meat products is traded, whether as part of the operations of another business or in its own right, and regardless if the premises where red meat is traded is shared with other business activities or not;

“owner” for the purposes of this notice means, in relation to any designated animal-

- (a) the person liable to pay the price charged by the abattoir for the slaughter of that animal; or
- (b) the person on whose behalf the designated animal is delivered for slaughter, in the event that no price is charged by the abattoir for the slaughter of the designated animal; or
- (c) the abattoir, if the abattoir was the last person to own or acquire the designated animal prior to the slaughter of such animal;

“person” includes natural and juristic persons, partnerships, trusts, voluntary associations, co-operatives and any other bodies, institutions or establishments, whether incorporated or not;

“processed pork” means the meat of pigs that has been altered, other than cutting and portioning, dicing and mincing such meat, to enhance the said meat;

“processing” in relation to red meat, means altering the meat, other than cutting portioning, dicing and mincing such meat, to enhance the meat, and “process” and “processes” shall have a corresponding meaning;

“red meat” means any carcass or part of a slaughtered and skinned designated animal, fresh or frozen which has not undergone any processing other than deboning, portioning, dicing, mincing, cooling or freezing;

“red meat products” means any product derived from the processing of red meat, with or without the addition of other meat or food products;

“**SARS**” means the South African Revenue Services;

“**the Act**” means the Marketing of Agricultural Products Act, 1996 (Act No. 47 of 1996), as amended; and

“**year**” for the purposes of section 5 of this notice, means the 365 days period after the inception of this levy, and every subsequent such period.

2. Purpose and aim of the levy and the relation thereof to the objectives of the Act

The red meat industry has been identified by the DALRRD as a productive sector and job driver with potential for accelerated economic growth and job creation through the Agricultural Policy Action Plan and Operation Phakisa processes. As such, the red meat industry wishes to extend the existing levy period by two years to deliver on the functions previously identified, whilst investigating how these functions could be better refined, aligned or extended to support the crucial future development and sustainability of the sector. These functions are-

- (a) consumer assurance;
- (b) consumer communication and education;
- (c) transformation and development;
- (d) research and development;
- (e) industry liaison;
- (f) production development;
- (g) compliance to legislation; and
- (h) administration.

The levy is not detrimental to any of the objectives of the Act, and in particular will not be detrimental to the number of employment opportunities or fair labour practices in the red meat industry.

The levy will be administered by the Meat Statutory Measure Services who will act in terms of the mandate granted to it by the Red Meat Industry Forum, the representative structure of the red meat industry.

This levy is necessary to finance the above-mentioned functions and the levy will be utilized in accordance with the levy application submitted to the Minister. The Auditor-General will solely be responsible to audit the statutory levies collected and expended.

The actual beneficiaries of the levy will be determined by the Red Meat Industry Forum in accordance with their approved business plans and budgets for the benefit of the entire industry.

3. Products to which the levy applies

This levy shall apply to all –

- (a) designated animals purchased or sold;
- (b) red meat and red meat products from designated animals, processed within the boundaries of the Republic of South Africa;
- (d) red meat and red meat products (excluding hides and skins) imported into the Republic of South Africa;
- (e) designated animals exported live from the Republic of South Africa; and
- (f) processed pork.

4. Area in which the levy shall apply

This levy shall apply within the geographical boundaries of the Republic of South Africa.

5. Imposition of the levy

The following levies (VAT excluded) are hereby imposed in respect of designated animals, red meat and red meat products and processed pork, as contemplated in section 3 -

Cattle-

Levy

R7.01 per head

How payable

Deducted and retained from the selling price of each designated animal by any buyer of such animal. In the event the said buyer disposes of such animal other than by sale, export, or delivery to an abattoir for slaughter, or if such animal dies or is stolen before the said buyer disposes of it, the buyer shall pay the levy thus deducted and retained over to the Levy Administrator. For avoidance of doubt, the buyer is only entitled to retain

	the levy thus deducted where the relevant designated animal is sold, exported or delivered to an abattoir for slaughter.
R11.68 per head	Payable by the owner at slaughter, to the abattoir who slaughters such animal, the abattoir shall be liable to collect such levy from the owner and pay it over to the Levy Administrator. Where the abattoir is the owner, the abattoir shall make payment directly to the Levy Administrator.
(a) R741 per year during which the meat trader sells red meat, red meat products or processed pork	Payable by each meat trader to the Levy Administrator, in respect of each outlet through which red meat, red meat products or processed pork is sold.
(b) R1 304 per container or consignment of red meat and red meat products imported	Payable by the importer to the Levy Administrator prior to being issued with an import permit. The levy receipt number is to be submitted with the permit application to the issuing officer (see note c).
(c) R11.68 per head exported live from the Republic of South Africa	Payable by the exporter to the Levy Administrator.
(d) 0.114% of commission earned on the sale of designated animals	Payable by the livestock agent to the Levy Administrator.

(1) Sheep and Goats-

Levy

How payable

(a) R1.51 per head

Deducted and retained from the selling price of each designated animal by any buyer of such animal. In the event the said buyer disposes of such animal other than by sale, export, or delivery to an abattoir for slaughter, or if such animal dies or is stolen before the said buyer disposes of it, the buyer shall pay the levy thus deducted and retained over to

- the Levy Administrator. For avoidance of doubt, the buyer is only entitled to retain the levy thus deducted where the relevant designated animal is sold, exported or delivered to an abattoir for slaughter.
- (b) R2.27 per head Payable by the owner at slaughter, to the abattoir who slaughters such animal, the abattoir shall be liable to collect such levy from the owner and pay it over to the Levy Administrator. Where the abattoir is the owner, the abattoir shall make payment directly to the Levy Administrator.
- (c) R741 per year during which the meat trader sells red meat, red meat products or processed pork Payable by each meat trader to the Levy Administrator, in respect of each outlet through which red meat, red meat products or processed pork is sold.
- (d) R1 304 per container or consignment of red meat and red meat products imported Payable by the importer to the Levy Administrator prior to the issuing of an import permit. The levy receipt number is to be submitted with the permit application to the issuing officer (see note c).
- (e) R2.27 per head exported live from the Republic of South Africa Payable by the exporter to the Levy Administrator.
- (f) 0.114% of the commission earned on the sale of designated animals Payable by the livestock agent to the Levy Administrator.

(2) Processed Meat

The 2.26c per kg of red meat, red meat products and processed pork purchased by registered meat processors for processing to be paid over by the meat processor to the Levy Administrator.

NOTES:

- a) Only one amount of R741 per year is payable by a meat trader in respect of each outlet through which the said meat trader sells red meat, red meat products or processed pork.
- b) A 3% collection fee may be deducted from the levies collected by the abattoir before the levies are paid over to the Levy Administrator.

- c) Every import permit issued will attract a minimum R1 304 statutory levy charge payable by the applicant. Where an import permit is issued for more than one container or load per consignment then each individual container or load per consignment up to a maximum of 28mt will attract the levy charge payable by the applicant. Where a master import permit is issued the R1 304 statutory levy will be payable by the applicant for every multiple of 25mt.

Exclusions - Where an import permit is issued for the importation of samples, where the quantity to be imported is less than 200kg then the statutory levy shall be waived for that import permit.

6. Persons by whom and to whom the levy shall be payable

The levy imposed under section 5 shall be payable by the persons set out in the notice to the Meat Statutory Measure Services, or his designated agent, within the period set out in section 8.

7. Guideline prices

The guideline prices for the different designated animals, red meat, red meat products, processed pork, hides and skins shall be as follows -

(1) Cattle -

<u>Category</u>	<u>Guideline price</u>
(a) Cattle	
Weaners	R7 000 per head
Slaughter stock	R12 000 per head
(b) Carcass price	Average price R46/kg
(c) Meat imported	Average price R35/kg
(d) Cattle exported live	R14 000 per head

(2) Sheep and Goats-

<u>Category</u>	<u>Guideline price</u>
(a) Sheep and goats	
Slaughter stock	R1 700 per head
Lambs and kids	R725 per head
(b) Carcass price	Average price R55/kg
(c) Meat imported	Average price R40/kg
(d) Sheep & goats exported live	R1 700 per head

(3) Processed meat-

<u>Category</u>	<u>Guideline price</u>
Processed meat	Average price R45/kg

8. Payment and enforcement of the Levy

A levy imposed in terms of this notice shall be paid to the Meat Statutory Measure Services -

- (a) in the case of an event referred to in sections 5 (1) (b), 5(2) (b) and 5 (3), within 14 days after the end of the calendar month within which the purchase, sale or other event, as the case may be, took place;
- (b) in the case of the levy referred to in sections 5 (1) (c) or 5 (2) (c), on or before the last day of March of the relevant year of which the levy is payable;
- (c) in the case of an event referred to in sections 5 (1) (d), (e) and (f), and 5 (2) (d), (e) and (f), within 14 days after the end of the calendar month within which the transaction took place; and
- (d) in the case of an event referred to in sections 5(1)(d) and 5(2)(d) payment is made prior to the issuance of an import permit.

8.1 Payment shall be made by means of a cheque or electronic bank transfer in favour of the Meat Statutory Measure Services, and shall-

(a) when paid by cheque, be addressed to:

Meat Statutory Measure Services
P O Box 36802
Menlo Park
Pretoria
0102

(b) when electronically transferred, be paid into the account number obtainable from the Levy Administrator.

8.2 The implementation, administration and enforcement of the levy established in this notice is entrusted to Meat Statutory Measure Services, a non-profit company as contemplated in the Companies Act, 2008 (Act No. 71 of 2008).

9. Escalation

The levy will be escalated each year from the second year of the two-year extension period as follows-

5 Nov 2020 – 4 Nov 2021		5 Nov 2021 – 4 Nov 2022	
5 (1)(a)	R 7.43	5 (2)(a)	R 1.60
5 (1)(b)	R 12.38	5 (2)(b)	R 2.41
5 (1)(c)	R 785	5 (2)(c)	R 785
5 (1)(d)	R 1 382	5 (2)(d)	R 1 382
5 (1)(e)	R 12.30	5 (2)(e)	R 2.40
5 (1)(f)	0.122%	5 (2)(f)	0.122%
5 (3)	2.40c/kg	5(3)	2.40c/kg

10. Use of the levy

The Minister approves that-

- (a) at least 70% of the levy funds should be used for activities relating to; consumer assurance, consumer communication and education, research and development, industry liaison, production development and compliance to legislation;
- (b) not more than 10% for administrative use; and
- (c) at least 20% is allocated towards transformation and that the National Agricultural Marketing Council's new transformation guidelines be followed.

11. Commencement and period of validity

This statutory measure shall come into operation on 5 November 2020 and will lapse after an extension period of two years. The lapsing of the levy shall not -

- (a) Affect the previous operation of the levy so lapsed or anything duly done or suffered under the levy so lapsed; or
- (b) Affect any right, privilege, obligation or liability acquired, accrued or incurred under the levy so lapsed; or
- (c) Affect any penalty, forfeiture or punishment incurred in respect of any offence committed against the levy so lapsed; or
- (d) Affect any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, forfeiture or punishment as acquired, accrued or incurred in terms of the levy so lapsed.

And any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed, as if the levy had not lapsed.

DEPARTEMENT VAN LANDBOU, GRONDHERVORMING EN LANDELIKE ONTWIKKELING

NO. 828

31 JULIE 2020

WET OP DIE BEMARKING VAN LANDBOUPRODUKTE, 1996

(WET Nr. 47 VAN 1996)

**DAARSTELLING VAN HEFFING EN RIGLYNPRYSE: HEFFING OP BEESTE,
SKAPE, BOKKE, ROOIVLEIS, ROOIVLEISPRODUKTE, GEPROSESSEERDE
VARKVLEIS**

Ek, Angela Thoko Didiza, Minister van Landbou, Grondhervorming en Landelike Ontwikkeling, handelende kragtens artikels 10, 13, 14 en 15 van die Wet op die Bemarking van Landbouprodukte, 1996 (Wet Nr. 47 van 1996), soos gewysig -

- a) stel hiermee die heffing in, soos uiteengesit in die Bylaag hierby aangeheg; en
- b) bepaal dat die riglynpryse vir beeste, skape, bokke, rooivleis, rooivleisprodukte, geprosesseerde varkvleis, vir die doel van die bepaling van die betrokke heffing sal wees, soos uiteengesit in die Bylaag hierby aangeheg.

MRS A T DIDIZA, MP**MINISTER VAN LANDBOU, GRONDHERVORMING EN LANDELIKE
ONTWIKKELING**

BYLAAG

1. Woordomskrywing

In hierdie Bylaag het enige woord of uitdrukking waaraan 'n betekenis volgens die Wet toegeken is, daardie betekenis tensy die konteks anders bepaal, en beteken-

“aangewese dier” vir die doel van hierdie kennisgewing verwys na beeste, skape en bokke;

“abattoir” beteken 'n slagfasiliteit soos omskryf in artikel 1 van die Wet op Vleisveiligheid, 2000 (Wet Nr. 40 van 2000), en waar gebruik 'n verpligting op die abattoir plaas in hierdie kennisgewing, verwys na die eienaar van die slagfasiliteit;

“die Wet” verwys na die Wet op die Bemaking van Landbouprodukte, 1996 (Wet Nr. 47 van 1996) soos gewysig;

“DLGLO” beteken die Nasionale Departement van Landbou, Grondhervorming en Landelike Ontwikkeling;

“eienaar” vir die doel van artikel 5 van hierdie kennisgewing beteken in verband met enige aangewese dier–

(a) die persoon wat aanspreeklik is om die prys te betaal wat deur die abattoir gevra word om die dier te slag of;

(b) die persoon namens wie die aangewese dier vir slag aangebied word in die geval dat geen prys deur die abattoir gevra word vir die slag van 'n aangewese dier nie; of

(c) die abattoir, as die abattoir die laaste persoon was aan wie die aangewese dier behoort het of aangeskaf was voor die slagting van sodanige dier;

“gemagtigde-beampte” beteken enige grensbeampte in diens van SAID wat toesig hou oor die invoer van goedere na die Republiek van Suid-Afrika, asook enige grensbeampte betrokke by Doeane en Aksyns;

“geprosesseerde varkvlies” beteken die vleis van varke wat verander is behalwe deur sny, verdeling versnippering, en maal, van sulke vleis, om die vleis te verbeter;

“Heffingsadministrateur” verwys na Meat Statutory Measure Services, die regspersoon wat toevertrou is met die implementering, administrasie en toepassing van die statutêre heffing gevestig in hierdie kennisgewing, en soos uiteengesit in artikel 8 van die Bylae;

“huide en velle” beteken die huide en velle van die aangewese diere;

“invoerder” beteken enige persoon wat beplan om of wat reeds rooivleis of rooivleisprodukte na die Republiek van Suid Afrika ingevoer het;

“invoerpermit” beteken ‘n invoerpermit uitgereik onder die Wet op Vleisveiligheid, 2000 (Wet Nr. 40 van 2000) en die Wet op Diersiektes, 1984 (Wet Nr. 35 van 1984) deur of namens DLGLO;

“jaar” vir die doel van artikel 5 van hierdie kennisgewing, beteken die tydperk van 365 dae wat sal volg op die daarstelling van hierdie heffing, en elke daaropvolgende periode;

“kop” beteken een aangewese dier ongeag van sy/haar ouderdom, grootte of gewig of ongeag of hy/sy saam met ‘n ander dier, diere of nasate verkoop word;

“lewendehawe-agent” beteken enige persoon wat as agent vir die koper of verkoper van die aangewese diere optree, hetsy of die risiko van eienaarskap van sulke aangewese diere oorgedra is na so ‘n persoon al dan nie;

“persoon” sluit natuurlike en regspersone, vennootskappe, trusts, vrywillige genootskappe, koöperasies en enige ander liggame, inrigtings of instellings in, hetsy ingelyf al dan nie;

“prosessering” in verband met rooivleis beteken die verandering van sulke vleis andersins as sny, verdeel, versnipper en maal om die vleis te verbeter, en “prosesseer” en “prosesse” het ‘n dienooreenkomstige betekenis;

“rooivleis” beteken enige karkas of gedeelte van ‘n geslagte, afgeslagde aangewese dier, vars of bevrore, wat nie prosessering andersins as ontbening, versnippering, verdeling, maal, verkoeling of bevriesing ondergaan het nie;

“rooivleisprodukte” beteken enige produkte wat ontstaan van die prosessering van rooivleis met of sonder die byvoeging van ander vleis- of voedselprodukte;

“uitreikingsbeampte” beteken ‘n persoon gemagtig om ‘n permit uit te reik vir die invoer van vleis onder die Wet op Vleisveiligheid, 2000 (Wet Nr. 40 van 2000) en die Wet op Dieresiektes, 1984 (Wet Nr. 35 van 1984);

“vleishandelaar” beteken enige persoon wat rooivleis, of rooivleisprodukte verkoop hetsy onafhanklik of as deel van ‘n groep of ketting, en ongeag deur ‘n groot- of kleinhandel afsetpunt, maar uitgesluit ‘n persoon wat rooivleis, rooivleisprodukte of geprosesseerde varkveis verkoop wat uitsluitlik deel van die persoon se restaurantbesigheid of soortgelyke koshandel is; en

“vleisprosesseerder” beteken enige persoon wat ‘n besigheid bedryf wat die prosessering van rooivleis, rooivleisprodukte of geprosesseerde varkveis vir kommersiële gewin behels.

2. **Doel en oogmerk van die heffing en die verwantskap met die doelwitte van die Wet**

Die rooivleisbedryf is deur die DLGLO as ‘n produktiewe sektor en werkskepper geïdentifiseer met die potensiaal vir versnelde ekonomiese groei en werkskepping deur die Aksieplan vir Landboubeleid en Operasie Phakisa. As sodanig wil die rooivleisbedryf die bestaande heffing met twee jaar verleng om die funksies wat vantevore geïdentifiseer is te lewer, terwyl hierdie funksies verfyn, belyn en uitgebrei word om die voortgesette ontwikkeling en volhoubaarheid van die sektor te ondersteun. Hierdie funksies is -

- (a) verbruikersversekering;
- (b) verbruikerskommunikasie en opvoeding;
- (c) transformasie en ontwikkeling;
- (d) navorsing en ontwikkeling;
- (e) bedryfskakeling;
- (f) produksie-ontwikkeling;
- (g) voldoening aan wetgewing; en
- (h) administrasie.

Die heffing is nie nadelig vir enige van die doelwitte van die Wet nie en sal in besonder nie nadelig wees vir die aantal werksgeleenthede of op regverdige arbeidspraktyk in die rooivleisbedryf nie.

Die heffing sal deur die Meat Statutory Measure Services bestuur word, wat sal handel volgens die mandaat verleen deur die Rooivleisbedryfsforum, die verteenwoordigende liggaam van die rooivleisbedryf.

Die heffing is nodig om bogenoemde funksies te befonds en sal aangewend word in ooreenstemming met die aansoek aan die Minister voorgelê. Die

fondse wat deur die heffing gevorder is sal deur die Ouditeur-Generaal ge-oudit word.

Die werklike begunstigdes van die heffing sal bepaal word deur die Rooivleisbedryfsforum in ooreenstemming met hul goedgekeurde besigheidsplanne en begrotings vir aanwending soos hierbo vermeld.

3. **Produkte waarop die heffing van toepassing is**

Hierdie heffing sal van toepassing wees op alle -

- (a) aangewese diere wat gekoop of verkoop is;
- (b) rooivleis en rooivleisprodukte van aangewese diere, wat binne die grense van die Republiek van Suid-Afrika geprosesseer word;
- (c) rooivleis en rooivleisprodukte (uitgesluit huide en velle) wat ingevoer word na die Republiek van Suid-Afrika;
- (d) aangewese diere wat uitgevoer word van die Republiek van Suid-Afrika; en
- (e) geprosesseerde varkvleis.

4. **Gebied waarin die heffing van toepassing is**

Hierdie heffing sal binne die geografiese grense van die Republiek van Suid-Afrika van toepassing wees.

5. **Oplegging van die heffing**

Die volgende heffings (BTW uitgesluit) word hiermee op aangewese diere, rooivleis, rooivleisprodukte, en geprosesseerde varkvleis, opgelê, soos uiteengesit in artikel 3 –

(1) Beeste

Heffing

- (a) R7.01 per kop

Waar betaalbaar

Afgetrek en teruggehou van die verkoopsprys van elke aangewese dier deur enige koper van so 'n dier. In die geval waar die genoemde koper van die dier ontslae raak anders as deur te verkoop, uitvoer of lewer aan 'n abattoir vir slagting, of indien so 'n dier vrek of gesteel word voor die koper van die dier ontslae raak, sal die koper die heffing terughou en oorbetal aan die Heffingsadministrateur. Om twyfel te vermy, behoort die koper slegs die heffing terug te hou en oor te betaal aan die Heffingsadministrateur as die aangewese

dier verkoop, uitgevoer of gelewer word aan 'n abattoir vir slag.

- (b) R11.68 per kop Betaalbaar deur die eienaar by slagting aan die abattoir wat so 'n dier slag, die abattoir sal aanspreeklik wees om so 'n heffing van die eienaar te vorder en oor te betaal aan die Heffingsadministrateur. Waar die abattoir die eienaar is, sal die abattoir die oorbetalings direk doen aan die Heffingsadministrateur.
- (c) R741 per jaar wat die vleishandelaar rooivleis, rooivleisprodukte of geprosesseerde varkveis verkoop Betaalbaar deur elke vleishandelaar aan die Heffingsadministrateur vir elke afsetpunt waardeur rooivleis, rooivleisprodukte of geprosesseerde varkveis verkoop word.
- (d) R1 304 per houer of vrag ingevoerde rooivleis en rooivleis-produkte Betaalbaar deur die invoerder aan die Heffingsadministrateur voor die uitreik van die invoerpermit. Die heffingskwitansie nommer sal ingedien word saam met die permitaansoek aan die uitreikingsbeampte (sien nota c).
- (e) R11.68 per kop lewendig uitgevoer vanuit die Republiek van Suid Afrika Betaalbaar deur die uitvoerder aan die Heffingsadministrateur.
- (f) 0.114% van kommissie verdien op die verkoop van aangewese diere Betaalbaar deur die lewendehawe-agent aan die Heffingsadministrateur.

(2) Skape en Bokke

Heffing

- (a) R1.51 per kop

Waar betaalbaar

Afgetrek en teruggehou van die verkoopsprys van elke aangewese dier deur enige koper van so 'n dier. In die geval waar die genoemde koper van die dier ontslae raak anders as deur te verkoop, uitvoer of lewer aan 'n abattoir vir slagting, of indien so 'n dier vrek of gesteel word voor die koper van die dier ontslae raak, sal die koper die heffing terughou en oorbetal

- aan die Heffingsadministrateur. Om twyfel te vermy, behoort die koper slegs die heffing terug te hou en oor te betaal aan die Heffingsadministrateur as die aangewese dier verkoop, uitgevoer of gelewer word aan 'n abattoir vir slag.
- (b) R2.27 per kop Betaalbaar deur die eienaar by slagting aan die abattoir wat so 'n dier slag, die abattoir sal aanspreeklik wees om so 'n heffing van die eienaar te vorder en oor te betaal aan die Heffingsadministrateur. Waar die abattoir die eienaar is, sal die abattoir die oorbetalings direk doen aan die Heffingsadministrateur.
- (c) R741 per jaar wat die vleishandelaar rooivleis, rooivleisprodukte of geprosesseerde varkveis verkoop Betaalbaar deur elke vleishandelaar aan die Heffingsadministrateur vir elke afsetpunt waardeur rooivleis, rooivleisprodukte of geprosesseerde varkveis verkoop word.
- (d) R1 304 per houer of vrag ingevoerde rooivleis en rooivleis-produkte Betaalbaar deur die invoerder aan die Heffingsadministrateur voor die uitreik van die invoerpermit. Die heffingskwitansienommer sal ingedien word saam met die permitaansoek aan die uitreikingsbeampte (sien nota c).
- (e) R2.27 per kop lewendig uitgevoervanuit die Republiek van Suid Afrika Betaalbaar deur die uitvoerder aan die Heffingsadministrateur.
- (f) 0.114% van kommissie verdien op die verkoop van aangewese diere Betaalbaar deur die lewendehawe-agent aan die Heffingsadministrateur.

(3) Geprosesseerde Vleis

Die 2.26c per kg van rooivleis, rooivleisprodukte en geprosesseerde varkveis aangekoop deur geregistreeerde vleisprosesseerders vir prosessering word betaalbaar deur vleisprosesseerders aan die Heffingsadministrateur.

NOTAS:

- a) Slegs een bedrag van R741 per jaar is betaalbaar deur 'n vleishandelaar per afsetpunt waardeur die vleishandelaar rooivleis, rooivleisprodukte of geprosesseerde varkveis verkoop.
- b) 'n 3% Invorderingsfooie mag deur die abattoir afgetrek word van die heffings gevorder voor die heffings aan die Heffingsadministrateur oorbetalings word.

- c) Vir elke invoerpermit uitgereik sal 'n minimum R1304 statutêre heffingskoste deur die aansoeker betaalbaar wees. Wanneer 'n invoerpermit uitgereik word vir meer as een vraghouer of vrag per besending, sal elke afsonderlike vraghouer of besending tot 'n maksimum van 28mt heffingspligtig wees betaalbaar deur die aansoeker. Waar 'n meester-invoerpermit uitgereik word sal R1304 statutêre heffing vir elke veelvoud van 25mt betaalbaar wees deur die aansoeker.

6. Persone deur wie en aan wie heffings betaalbaar is

Die heffing opgelê volgens die artikel 5 sal betaalbaar wees deur die persone soos uiteengesit in die kennisgewing aan die Meat Statutory Measure Services of sy benoemde agent binne die tydperk uiteengesit in artikel 8.

7. Riglynpryse

Die riglynpryse vir die verskillende aangewese diere, rooivleis en rooivleisprodukte, geprosesseerde varkvleis, huide en velle is as volg-

(1) Beeste-

<u>Kategorie</u>	<u>Riglynpryse</u>
(a) Slagdiere	
Speenkalwers	R7 000 per kop
Beeste	R12 000 per kop
(b) Karkasprys	Gemiddelde prys R46/kg
(c) Vleis ingevoer	Gemiddelde prys R35/kg
(d) Lewende beeste uitgevoer	R14 000 per kop

(2) Skape en Bokke-

<u>Kategorie</u>	<u>Riglynpryse</u>
(a) Skape en bokke	
Slagdiere	R1 700 per kop
Lammers	R725 per kop
(b) Karkasprys	Gemiddelde prys R55/kg
(c) Vleis ingevoer	Gemiddelde prys R40/kg
(d) Lewende skape en bokke uitgevoer	R1 700 per kop

(3) Geprosesseerde vleis-

<u>Katagorie</u>	<u>Riglynpryse</u>
Geprosesseerde vleis	Gemiddelde prys R45/kg

8. Betaling en afdwinging van die heffing

'n Heffing opgelê in terme van hierdie kennisgewing sal betaal word aan die Meat Statutory Measure Services -

- (a) in geval van 'n gebeurlikheid soos na verwys in artikels 5(1)(b), 5(2)(b), asook 5(3) binne 14 dae na die einde van die kalendermaand waarin die gebeurlikheid plaasgevind het;
- (b) in die geval van die heffing na verwys in artikels 5(1)(c) en 5(2)(c) op of voor die laaste dag van Maart van die betrokke jaar wat die heffing betaalbaar is;
- (c) in die geval van 'n gebeurlikheid na verwys in artikels 5(1)(e) en (f) en 5(2)(e) en (f) binne 14 dae na die einde van die kalendermaand waarin transaksie plaasgevind het; en
- (d) in die geval van 'n gebeurlikheid na verwys in artikels 5(1)(d) en 5(2)(d) word betaling gemaak voor die uitreiking van die invoerpermit.

8.1 Betaling sal gedoen word by wyse van 'n tjek of elektroniese bankoordrag ten gunste van die Meat Statutory Measure Services, en sal -

- (a) per tjek:

Meat Statutory Measure Services
Posbus 36802
Menlo Park
Pretoria
0102

- (b) elektroniese oordrag- in die rekeningnommer verskaf deur die Meat Statutory Measure Services.

8.2 Die implementering, administrasie en toepassing van die heffing gevestig in hierdie kennisgewing is toevertrou aan Meat Statutory Measure Services, 'n nie-winsgewende maatskappy soos uiteengesit in die Wet op Maatskappye, 2008 (Wet Nr. 71 van 2008).

9. Eskalاسie

Die heffing sal in die tweede jaar ge-eskaleer word vanaf die tweede jaar verlengingsperiode soos volg –

5 Nov 2020 – 4 Nov 2021		5 Nov 2021 – 4 Nov 2022	
5 (1)(a)	R 7.43	5 (2)(a)	R 1.60
5 (1)(b)	R 12.38	5 (2)(b)	R 2.41
5 (1)(c)	R 785	5 (2)(c)	R 785
5 (1)(d)	R 1 382	5 (2)(d)	R 1 382
5 (1)(e)	R 12.30	5 (2)(e)	R 2.40
5 (1)(f)	0.122%	5 (2)(f)	0.122%
5 (3)	2.40c/kg	5(3)	2.40c/kg

10. Aanwending van die heffing

Die Minister keur goed dat -

- (a) ten minste 70% van die heffingsfondse vir die aktiwiteite rakende verbruikersversekering, verbruikerskommunikasie en opvoeding, navorsing en ontwikkeling, bedryfskakeling, produksieontwikkeling en voldoening aan wetgewing aangewend sal word;
- (b) nie meer as 10% vir administratiewe werk gebruik word; en
- (c) ten minste 20% toegewys word aan transformasie en dat die Nasionale Bemerkingsraad se transformasie riglyne gevolg word.

11. Aanvang en geldigheidsydperk

Hierdie heffing sal op 5 November 2020 in werking tree en sal na 'n verlengingsperiode van twee jaar verval. Die verval van die heffing sal nie -

- (a) invloed hê op die vorige werking van die heffing of op iets behoorlik gedoen of gely onder die heffing nie; of
- (b) enige reg, voorreg, verpligting of aanspreeklikheid hê, verkry, toeval of aangaan onder die heffing soos verval nie; of
- (c) enige boete, verbeurdverklaring of straf hê aangegaan ten opsigte van 'n misdryf gepleeg onder die heffing soos verval nie; of
- (d) enige ondersoek, regsgeeding of regsmiddel ten opsigte van enige sodanige reg, voorreg, verpligting, aanspreeklikheid, verbeuring of straf hê, verkry, toeval of aangaan in terme van die heffing soos verval, en so 'n ondersoek, regsgeeding of middel mag ingestel, voortgesit of afgedwing word, en so 'n boete, verbeurdverklaring of straf kan opgelê kan word, asof die heffing nie verval het nie.