

Notice NO. 34 OF 1997: SOUTH AFRICAN REVENUE SERVICE ACT, 1997.

OFFICE OF THE PRESIDENT

No. 1165.

5 September 1997

NO. 34 OF 1997: SOUTH AFRICAN REVENUE SERVICE ACT, 1997.

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

No. 34 of 1997: South African Revenue Service Act, 1997.

GENERAL EXPLANATORY NOTE:

Words in bold type indicate omissions from existing enactments.

Words in italics indicate insertions in existing enactments.

ACT

To make provision for the efficient and effective administration of the revenue collecting system of the Republic; and, for this purpose, to reorganise the South African Revenue Service and to establish an Advisory Board; and to provide for incidental matters.

(Afrikaans text signed by the President.)

(Assented to 28 August 1997.)

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

## ARRANGEMENT OF SECTIONS

### 1. Definitions

#### Part 1

### SOUTH AFRICAN REVENUE SERVICE

### 2. Establishment

### 3. Objective

### 4. Functions

### 5. Powers

#### Part 2

### COMMISSIONER

### 6. Appointment

### 7. Acting Commissioner

### 8. Proof of appointment

### 9. Responsibilities

### 10. Assignment of powers and duties

#### Part 3

### ADVISORY BOARD

### 11. Establishment

### 12. Constitution

### 13. Powers and functions

14. Procedures

15. Disclosure of interest

16. Remuneration

17. Vacation of office

Part 4

EMPLOYEES

18. Terms and conditions of employment

19. Pension rights'

20. Training and education

21. Existing staff

Part 5

FINANCIAL MATTERS

22. Accountability

23. Application of Exchequer Act

24. Funds

25. Chief source of income

26. Estimates of income and expenditure

27. Refunds to state

28. Audits

29. Annual report

Part 6

MISCELLANEOUS

30. Restrictions on names implying connection with SARS

31. Protection of confidential information

32. Exemption from transfer and stamp duty

33. Amendment of Schedule 1

34. Amendment of legislation affected by this Act

35. Short title and commencement

Schedule 1

LEGISLATION ADMINISTERED BY COMMISSIONER

Schedule 2

TRANSITIONAL PROVISIONS

Schedule 3

AMENDMENT OF LEGISLATION AFFECTED BY THIS ACT

Definitions

1. In this Act, unless the context indicates otherwise-

"Board" means the Advisory Board established by section 11;

"Commissioner" means the Commissioner appointed in terms of section 6;

"financial year" means a financial year defined in section 1 of the Exchequer Act, 1975 (Act No. 66 of 1975);

"Minister" means the Minister of Finance;

"Public Service Act" means the Public Service Act, 1994 (Proclamation No. 103 of 1994);

"recognised trade union" means a trade union registered in terms of the Labour Relations Act, 1995 (Act No. 66 of 1995), and recognised by SARS as a collective bargaining agent of SARS employees;

"revenue" means income derived from taxes, duties, levies, fees, charges, additional tax and any other moneys imposed in terms of legislation, including penalties and interest in connection with such moneys;

"SARS" means the South African Revenue Service established by section 2; and

"this Act" includes any rules made or directives issued in terms of this Act.

## Part 1

### SOUTH AFRICAN REVENUE SERVICE

#### Establishment

2. The South African Revenue Service is hereby established as an organ of state within the public administration, but as an institution outside the public service.

#### Objective

3. SARS's objective is the efficient and effective collection of revenue.

#### Functions

4. (1) To achieve its objective SARS must-

(a) secure the efficient and effective, and widest possible, enforcement of-

(i) the national legislation listed in Schedule 1; and

(ii) any other legislation concerning the collection of revenue that may

be assigned to SARS in terms of either legislation or an agreement between SARS and the organ of state or institution entitled to the revenue; and

(b) advise the Minister, at the Minister's request, on-

(i) all matters concerning revenue; and

(ii) the exercise of any power or the performance of any function assigned to the Minister or any other functionary in the national executive in terms of legislation referred to in paragraph (a).

(2) SARS must perform its functions in the most cost-efficient and effective manner and in accordance with the values and principles mentioned in section 195 of the Constitution.

(3) SARS performs its functions-

(a) under the policy control of the Minister; and

(b) subject to any directives and guidelines on policy matters issued by the Minister.

#### Powers

5. (1) SARS may do all that is necessary or expedient to perform its functions properly, including to-

(a) determine its own staff establishment, appoint employees and determine their terms and conditions of employment in accordance with section 18;

(b) bargain collectively with the recognised trade unions representing SARS employees;

(c) obtain the services of any person, including any state department, functionary or institution, to perform any specific act or function;

(d) acquire or dispose of any right in or to movable or immovable property which may include ownership;

- (e) open and operate on its own bank accounts;
  - (f) insure itself against any loss, damage, risk or liability;
  - (g) perform any specific act or function within its competence on behalf of any other person, including any state department, functionary or institution;
  - (h) impose fees or charges when performing an act or function in terms of paragraph (g);
  - (i) perform legal acts, or institute or defend any legal action in its own name;
  - (j) engage in any activity, whether alone or together with other organisations in the Republic or elsewhere, to promote proper, efficient and effective tax administration, including customs and excise duty administration;
- and
- (k) do anything that is incidental to the exercise of any of its powers.

(2) When exercising its powers SARS must comply with any conditions imposed by the Minister in a directive issued under section 4(3). This may include a requirement that any specific power, including the power to borrow money, may be exercised only with the prior approval of the Minister.

## Part 2

### COMMISSIONER

#### Appointment

6. (1) The Minister must appoint a person as the Commissioner for the South African Revenue Service.

(2) The Minister must consult both the Cabinet and the Board before

appointing a person as the Commissioner.

(3) A person appointed as the Commissioner who is not an employee of SARS becomes such an employee.

(4) The person appointed as the Commissioner holds office-

(a) for an agreed term not exceeding five years, but which is renewable;  
and

(b) subject to the rules and determinations applicable to SARS  
employees.

Acting Commissioner

7. (1) When the Commissioner is absent or otherwise unable to perform the functions of office, or during a vacancy in the office of Commissioner. the Minister may designate another SARS employee to act as Commissioner.

(2) No employee may be designated as acting Commissioner for a period longer than 90 days at a time.

Proof of appointment

8. If the Minister has given notice in the Gazette of any appointment of a person as the Commissioner or as an acting Commissioner, this notice may be presented in a court as proof of the appointment.

Responsibilities

9. (1) The Commissioner-

(a) is responsible for the performance by SARS of its functions;

(b) takes all decisions in the exercise by SARS of its powers;

(c) performs any function and exercises any power assigned to the  
Commissioner in terms of any legislation or agreement referred to in  
section 4(1)(a): and



(d) is the chief executive officer and also the accounting officer of SARS.

(2) As chief executive officer the Commissioner is responsible in particular for-

(a) the formation and development of an efficient administration;

(b) the organisation and control of the staff;

(c) the maintenance of discipline; and

(d) the effective deployment and utilisation of staff to achieve maximum operational results.

(3) As accounting officer the Commissioner is responsible for-

(a) all income and expenditure of SARS;

(b) all revenue collected by SARS;

(c) all assets and the discharge of all liabilities of SARS; and

(d) the proper and diligent implementation of Part 5.

(4) The Commissioner must perform the functions of office as required by this Act.

#### Assignment of powers and duties

10. (1) The Commissioner may-

(a) assign management or other duties to employees with appropriate skills to assist the Commissioner in the management, and the control over the functioning, of SARS

(b) delegate any of the Commissioner's powers in terms of this Act to a SARS employee; or

(c) instruct a SARS employee to perform any of the Commissioner's duties in

terms of this Act.

(2) An assignment, delegation or instruction under subsection (1)-

(a) may be issued subject to any conditions the Commissioner may impose; and

(b) does not divest the Commissioner of the responsibility concerning the exercise of the power or the performance of the duty.

(3) This section applies only to the Commissioner's powers and functions contained in this Act.

### Part 3

#### ADVISORY BOARD

##### Establishment

11. (1) A board called the SARS Advisory Board is hereby established.

(2) The Board acts as an advisory and consultative body for the Minister and the Commissioner on matters concerning the administration of the revenue collecting system under this Act.

##### Constitution

12. (1) The Board consists of-

(a) not more than eight persons who are unconnected with SARS and appointed by the Minister;

(b) the Commissioner; and

(c) not more than two senior employees of SARS designated by the Commissioner.

(2) The Minister must-

(a) consult the Cabinet before appointing a member mentioned in subsection (1) (a); and

- (b) appoint a chairperson and a deputy chairperson from among the members after having consulted the members.

(3) A member mentioned in subsection (1)(a) is appointed for a term not exceeding five years, which is renewable, and must-

- (a) be a fit and proper person; and
- (b) have appropriate expertise, skills, knowledge or experience and the ability to perform effectively as a member.

#### Powers and functions

13. (1) The Board advises the Minister and the Commissioner on any matter concerning-

- (a) the management of SARS, including operational, financial and administrative policies and practices;
- (b) the improvement of efficiency and performance in revenue collecting efforts
- (c) the terms and conditions of employment of SARS employees;
- (d) collective bargaining in SARS;
- (e) SARS's budget; and
- (f) the implementation of this Act.

(2) For the purposes of subsection (1) the Board-

- (a) may examine and comment on any policies, and investigate, evaluate and advise on any practices and decisions, of SARS and the Commissioner under this Act;
- (b) is entitled to all relevant information concerning the administration of the revenue collecting system, excluding any information which is subject to a provision referred to in section 31;

(c) may require-

(i) the Commissioner to submit a report concerning a matter on which the Board must give advice; or

(ii) any SARS employee to appear before it and give explanations concerning such a matter; and

(d) must inform the Minister of any advice it gives to the Commissioner.

(3) The powers and functions of the Board to give advice in terms of this section may not be construed as to interfere with the powers and functions assigned to the Commissioner in terms of any legislation or agreement referred to in section 4(1)(a) in so far as those powers and functions of the Commissioner relate to-

(a) the interpretation of that legislation or agreement;

(b) the exercise of a discretion conferred on the Commissioner by that legislation or agreement; or

(c) the determination of the liability of a person for any revenue.

#### Procedures

14. The Board may determine its own procedures.

#### Disclosure of interest

15. A Board member who has a personal or financial interest in any matter on which the Board gives advice must disclose that interest and withdraw from the proceedings of the Board when that matter is discussed.

#### Remuneration

16. SARS must remunerate a member mentioned in section 12(1)(a) and compensate the member for expenses, as determined by the Minister.

#### Vacation of office

17. A member mentioned in section 12(1)(a) ceases to be a member if-

(a) that person resigns from the Board; or

(b) the Minister terminates that person's membership for a sufficient reason.

#### Part 4

#### EMPLOYEES

#### Terms and conditions of employment

18. (1) SARS employees are employed subject to terms and conditions of employment determined by SARS-

(a) after collective bargaining between SARS and the recognised trade unions: and

(b) with the approval of the Minister.

(2) The collective bargaining referred to in subsection (1) must be conducted in accordance with the procedures agreed on between SARS and the recognised trade unions.

#### Pension rights

19. (1) A person appointed by SARS as an employee-

(a) becomes a member of the Government Employees' Pension Fund mentioned in section 2 of the Government Employees' Pension Law, 1996 (Proclamation No. 21 of 1996); and

(b) is entitled to pension and retirement benefits as if that person is in service in a post classified in a division of the public service mentioned in section 8(D(a)(i) of the Public Service Act.

(2) The Commissioner is entitled to the pension and retirement benefits

calculated on the same basis as those of a head of department in the public service.

#### Training and education

#### 20. SARS-

- (a) must provide for appropriate internal training of its employees; and
- (b) may grant bursaries and loans to employees and other suitable candidates for educational purposes within its field of operation.

#### Existing staff

21. Items 1 to 5 of Schedule 2 apply to all persons in the public service who occupied posts on, or were additional to, the staff establishment of the Department: South African Revenue Service immediately before this Act took effect, and item 6 applies to both those persons and persons appointed by SARS after this Act took effect.

### Part 5

#### FINANCIAL MATTERS

#### Accountability

#### 22. As accounting officer the Commissioner must-

- (a) keep full and proper record, in a manner determined by the Minister, of-
  - (i) all income and expenditure of SARS;
  - (ii) all its assets, liabilities and financial transactions; and
  - (iii) all revenue collected by it;
- (b) prepare annual financial statements in accordance with generally accepted accounting practice; and
- (c) ensure that the available resources of SARS are properly safeguarded,

and used economically and in the most efficient and effective way.

#### Application of Exchequer Act

23. The Exchequer Act, 1975 (Act No. 66 of 1975), and any regulations or instructions issued in teems of the Act-

(a) apply to all revenue collected by SARS in teems of section 4(1)(a)(i);

and

(b) apply to the funds and transactions of SARS to the extent that that Act applies to statutory bodies.

#### Funds

24. (1) The funds of SARS consist of-

(a) money to which it is entitled in terms of section 25;

(b) any government grants made to it;

(c) any fees and charges mentioned in section 5(1)(h); and

(d) any other money legally acquired by it.

(2) (a) SARS may accept donations and bequests, but only with the approval of the Minister.

(b) Particulars of each donation or bequest accepted by SARS must be given in SARS's annual report.

#### Chief source of income

25. (1) SARS is entitled to money appropriated annually by Parliament for its services mentioned in section 4(1)(a)(i) and (b).

(2) The amount of the money must be calculated in accordance with the estimates of income and expenditure mentioned in section 26, and once

appropriated-

(a) must be paid to SARS in amounts determined in accordance with an agreement between SARS and the Minister; and

(b) may be reviewed by the Minister and, if necessary, adjusted accordingly in terms of the Exchequer Act, 1975 (Act No. 66 of 1975).

(3) For services mentioned in section 4(1)(a)(ii) SARS may charge the organ of state or institution concerned at an agreed rate.

Estimates of income and expenditure

26. (1) The Commissioner-

(a) must prepare during each financial year, but before a date set by the Minister, estimates of SARS's income and expenditure for the next financial year; and

(b) may prepare at any time during a financial year estimates of SARS's income and of SARS's expenditure for essential purposes supplementary to the estimates mentioned in paragraph (a).

(2) The estimates mentioned in subsection (1)(a) or (b) must-

(a) be in a format determined by the Minister;

(b) make adequate provision for SARS to perform its functions mentioned in section 4(1)(a)(i) and (b); and

(c) be submitted to the Minister for approval.

(3) Before approving the estimates the Minister-

(a) must consult the Board; and

(b) may refer the estimates back to the Commissioner for any adjustment suggested by the Minister or the Board.

(4)(a) The Minister must table the approved estimates in the National



Assembly for debate and adoption.

(b) The estimates must be tabled a reasonable period before the commencement of the financial year to which the estimates relate.

#### Refunds to state

27. SARS must refund to the National Revenue Fund any money paid to SARS in terms of section 25(2) that has not been used at the end of the financial year, unless otherwise agreed with the Minister.

#### Audits

28. The Auditor-General must audit the accounts and financial records of SARS, including those relating to the collection of revenue.

#### Annual report

29. (1) The Commissioner must annually submit to the Minister a report on the activities of SARS during a financial year.

(2) The report must be submitted within six months, or within a longer period fixed by the Minister, after the end of the relevant financial year, and must include-

(a) a summary of SARS's performance during the year;

(b) audited financial statements reflecting SARS's financial affairs during the year, consisting of at least-

(i) a balance sheet;

(ii) an income statement;

(iii) a cash flow statement;

(iv) a statement showing loans and advances to SARS; and

(v) a report of the auditors;

(c) audited financial statements of all revenue collected by SARS; and

(d) any other matters required by the Minister to be dealt with in the report.

(3) The financial statements forming part of the report must-

(a) be prepared in accordance with generally accepted accounting practice;

(b) fairly reflect the activities and performance of, and the state of affairs in, SARS; and

(c) draw attention to any matters that may or would probably affect the affairs of SARS.

(4) The Minister must without delay-

(a) table a copy of the report in the National Assembly; and

(b) submit a copy of the report to the National Council of Provinces.

## Part 6

### MISCELLANEOUS

#### Restrictions on names implying connection with SARS

30. (1) No person may apply to any company, body, firm, business or undertaking a name or description signifying or implying some connection between the company, body, firm, business or undertaking and SARS.

(2) Any person who contravenes subsection (1) is guilty of an offence and on conviction liable to a fine or to imprisonment not exceeding 10 years or to a fine and imprisonment.

#### Protection of confidential information

31. Nothing in this Act affects provisions in other legislation prohibiting or regulating disclosure of information in the possession of the Commissioner.

## Exemption from transfer and stamp duty

Text                    32. No transfer duty is payable by SARS in respect of the acquisition of any property by SARS, and no stamp duty is payable by SARS in respect of any instrument if the stamp duty thereon would be payable by SARS in terms of the applicable legislation.

## Amendment of Schedule 1

33. The President may amend Schedule 1 by proclamation in the Gazette.

## Amendment of legislation affected by this Act

34. (1) The legislation mentioned in Schedule 3 is hereby amended to the extent set out in the third column of the Schedule.

(2) A reference in any other legislation to the Commissioner for Inland Revenue, the Secretary for Customs and Excise or the Commissioner for Customs and Excise must be construed as a reference to the Commissioner in terms of this Act.

## Short title and commencement

35. (1) This Act is called the South African Revenue Service Act, 1997, and takes effect, subject to subsection (2), on a date fixed by the President by proclamation in the Gazette.

(2) The amendment to Schedule 1 of the Public Service Act, 1994 (Proclamation 103 of 1994), in terms of Schedule 3 of this Act, takes effect on the date on which the Department: South African Revenue Service is abolished in terms of item 2 of Schedule 2 of this Act.

## Schedule 1

### LEGISLATION ADMINISTERED BY COMMISSIONER

1. Union and Southern Rhodesia Death Duties Act. 1933 (Act No. 22 of 1933)

2. Marketable Securities Tax Act, 1948 (Act No. 32 of 1948)

3. Transfer Duty Act, 1949 (Act No. 40 of 1949)
4. Estate Duty Act, 1955 (Act No. 45 of 1955)
5. Income Tax Act, 1962 (Act No. 58 of 1962)
6. Customs and Excise Act, 1964 (Act No. 91 of 1964)
7. Stamp Duties Act, 1968 (Act No. 77 of 1968) 8. Value-Added Tax Act, 1991 (Act No. 89 of 1991)
9. Section 60 of the Income Tax Act, 1993 (Act No. 113 of 1993)
10. Section 39 of the Taxation Laws Amendment Act, 1994 (Act No. 20 of 1994)
11. Company Tax Amendment Decree, 1994 (Decree No. 2 of 1994), of the former Republic of Ciskei
12. Section 41 of the Income Tax Act, 1994 (Act No. 21 of 1994)
13. Tax Amnesty Act, 1995 (Act No. 19 of 1995)
14. Sections 56 and 57 of the Income Tax Act, 1995 (Act No. 21 of 1995)
15. Tax on Retirement Funds Act. 1996 (Act No. 38 of 1996)
16. Final Relief on Tax, Interest, Penalty and Additional Tax Act, 1996 (Act No. 101 of 1996)
17. The Sales Tax Act, 1978 (Act No. 103 of 1978), to the extent that it remains in force in terms of section 85 of the Value-Added Tax Act, 1991 (Act No. 89 of 1991)
18. Any regulation. proclamation, government notice or rule issued in terms of the above-mentioned legislation or any agreement entered into in terms of this legislation or the Constitution.

## TRANSITIONAL PROVISIONS

### Definitions

1. In this Schedule, unless the context indicates otherwise-

"Department" means the Department: South African Revenue Service;

"departmental employee" means a member of the public service who occupied a post on, or was additional to, the staff establishment of the Department immediately before the effective date; and

"effective date" means the date on which this Act took effect.

### Abolition of Department

2. The Department is abolished on the effective date.

### Commissioner

3. (1) The person who occupied the post of Commissioner for Inland Revenue and Commissioner for Customs and Excise immediately before this Act took effect, must be regarded as having been appointed as the Commissioner in terms of section 6 for a term of five years.

(2) The term of the person referred to in subitem (1) runs from the date this Act took effect, and that person may be reappointed when the term expires.

### Persons in service of Department

4. (1) A departmental employee becomes an employee of SARS on the effective date.

(2) The transfer of departmental employees to SARS must be effected in accordance with-

(a) section 197 of the Labour Relations Act, 1995 (Act No. 66 of 1995); and

(b) any collective agreement reached between the State and the trade union parties of the Departmental Chamber of the Public Service Bargaining

Council: SARS, before the effective date.

#### Persons becoming employees of SARS

5. (1) When a departmental employee becomes an employee of SARS. the Commissioner must appoint that employee in a post on the establishment of SARS.

(2) A person mentioned in subitem (1) remains subject to any decisions, proceedings, rulings and directions applicable to that person immediately before the effective date. Any proceedings against such a person which were pending immediately before the effective date, must be disposed of as if this Act had not been enacted.

#### Collective bargaining

6. (1) There is established a collective bargaining forum for SARS employees on the effective date.

(2) The constitution of the forum is, subject to any changes required by the context, the same as the constitution of the Departmental Chamber of the Public Service Bargaining Council: SARS.

(3) The trade union parties to the forum are those that were parties to the Departmental Chamber of the Public Service Bargaining Council: SARS. The employer representatives must be appointed by the Commissioner.

(4) The constitution may be amended only by agreement of all the parties to the forum.

(5) For the purposes of section 18 of this Act-

(a) the trade union parties to the forum are regarded as having been recognised by SARS as recognised trade unions; and

(b) the procedures contained in the constitution of the forum must be applied as if they were the agreed procedures for the negotiations on terms and conditions of employment.

#### Assets and liabilities

7. (1) Immovable property of the state used by the Department immediately before the effective date remains at the disposal of SARS on terms and conditions as may be agreed on between SARS and the responsible Cabinet member.

(2) All movable assets of the state which were used by or which were at the disposal of the Department immediately before the effective date, except those assets excluded by the Minister, become the property of SARS.

(3) As from the effective date all contractual rights, obligations and liabilities of the Department are vested in SARS.

Financial and administrative records of Department

8. All financial, administrative and other records of the Department, including all documents in the possession of the Department immediately before the effective date, must be transferred to SARS.

### Schedule 3

#### AMENDMENT OF LEGISLATION AFFECTED BY THIS ACT

NUMBER AND			
YEAR OF LAW	SHORT TITLE	EXTENT OF REPEAL OR	
AMENDMENT			
Act No. 32 of			
1948	Marketable Securities Tax Act, Section 1 is hereby amended-		
	1948	(a) by the substitution for the	
		definition of "Commissioner"	
		of the following definition:	
		" 'Commissioner' means the	
		Commissioner for Inland	
		Revenue the South African	
		Revenue Service;"	
		and	

(b) by the insertion after the definition of "member" of the following definition:

" 'South African Revenue Service' means the South African Revenue Service established by section 2 of the South African Revenue Service Act, 1997;".

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Act No.

40 of 1949

Transfer Duty Act, 1949

Section 1 is hereby amended-

(a) by the substitution for the definition of "Commissioner" of the following definition:

" 'Commissioner' means the Commissioner for Inland Revenue the South African Revenue Service;"; and

(b) by the insertion after the definition of "registration officer" of the following definition:

" 'South African Revenue Service' means the South African Revenue Service established by section 2 of the South African



Act No. 45

of 1955

Estate Duty Act, 1955

Section 1 is hereby amended-

(a) by the substitution  
for the definition of  
"Commissioner" of the  
following definition:

" 'Commissioner' means the  
Commissioner for Inland  
Revenue the South  
African Revenue Service;";  
and

(b) by the insertion after  
the definition of  
"relative" of the  
following definition:

" 'South African Revenue  
Service' means the South  
African Revenue Service  
established by section 2  
of the South African  
Revenue Service Act  
1997;".  
  

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Act No. 58

of 1962

Income Tax Act, 1962.

Section 1 is hereby amended-

(a) by the deletion of the  
definition of "Chief

Executive Officer";

- (b) by the substitution  
for the definition of  
"Commissioner" of the  
following definition:

" 'Commissioner' means the  
Commissioner for Inland  
Revenue the South  
African Revenue  
Service;"; and

- (c) by the insertion after  
the definition of "South  
African company" of the  
following definition:

" 'South African Revenue  
Service' means the South  
African Revenue Service  
established by section 2  
of the South African  
Revenue Service Act,  
1997;".

2. Section 2 is hereby amended  
by the deletion of subsection  
(2).

3. Section 4 is hereby  
amended-

- (a) by the substitution  
for paragraph (a) of the  
proviso to subsection (1)  
of the following  
paragraph:

"(a) any information obtained by the Commissioner in the performance of his duties under the provisions of this Act or any previous Income Tax Act may be used by him for the purposes of the provisions of any other fiscal law administered by him or he may, if he is satisfied that any such information is required for the purpose of preventing or combating evasion of any tax, duty or levy imposed under any fiscal law administered by the Commissioner for Customs and Excise, supply such information to the lastmentioned Commissioner; ";

(b) by the deletion of paragraph (c) of the proviso to subsection (1);

(c) by the deletion of subsections (1A) and (1B);

(d) by the substitution for paragraph (a) of subsection (2) of the following paragraph:

"(a) Every person so employed and the Chief Executive Officer shall,

before acting under this Act, take and subscribe before a magistrate or justice of the peace or an officer of the South African Revenue Service who is a commissioner of oaths, such oath or solemn declaration, as the case may be, of fidelity or secrecy as may be prescribed."; and

(e) by the substitution for subsection (3) of the following subsection:

"(3) Any person who contravenes the provisions of subsection (1) (1A), (1B) or (2A) shall be guilty of an offence and liable on conviction to a fine not exceeding R5000 or to imprisonment for a period not exceeding two years or to both such fine and such imprisonment.".

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Act No. 91

of 1964

Customs and Excise Act, 1964

1. Section 1 is hereby amended-

(a) by the substitution for the definition of "Commissioner" in subsection (1) of the

following definition: "

'Commissioner' means the  
Commissioner for Customs  
and Excise mentioned in  
section 1B the South  
African Revenue  
Service;"; and

(b) by the insertion after  
the definition of "ship"  
of the following  
definition:

" 'South African Revenue  
Service' means the South  
African Revenue Service  
established by section 2  
of the South African  
Revenue Service Act,  
1997;".

2. Sections 1A and 1B are  
hereby repealed.

3. Section 4 is hereby  
amended-

(a) by the substitution  
for subsection (1) of the  
following subsection:

"(1) Subject to the laws  
governing the public  
service officers employed  
in the Office  
Officers shall act  
under the control and  
direction of the  
Commissioner.";

(b) by the deletion of  
paragraph (c) of  
subsection (3); and

(c) by the insertion after  
subsection (3A) of the  
following subsection:

"(3B) The provisions of  
subsection (3) shall not  
be construed as preventing  
an officer from using any  
information obtained by  
him in the exercise of his  
powers or the performance  
of his duties under this  
Act for the purposes of  
any other law administered  
by him.".

4. Section 43 is hereby  
amended by the  
substitution for the word  
"Office" wherever it  
occurs in subsection (3)  
of the word  
"Commissioner".

5. Section 82 is hereby  
amended by the  
substitution for paragraph  
(a) of subsection (1) of  
the following paragraph:

"(a) which is used in  
the Office under the  
authority of the  
Commissioner;".

6. Section 114 is hereby  
amended by the  
substitution for the word  
"Office" wherever it  
occurs in subsection (1)  
of the word

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Act No. 77 of

1968

Stamp Duties Act, 1968

Section 1 is hereby amended-

(a) by the substitution  
for the definition of  
"Commissioner" of the  
following definition:

" 'Commissioner' means  
the Commissioner for  
Inland Revenue the  
South African Revenue  
Service;"; and

(b) by the insertion after  
the definition of  
"regulation" of the  
following definition:

" 'South African  
Revenue Service' means the  
South African Revenue  
Service established by  
section 2 of the South  
African Revenue Service  
Act 1997;";

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Act No. 89 of

1. Section 1 is hereby  
amended-

(a) by the deletion of the  
definition of "Chief  
Executive Officer";

(b) by the substitution  
for the definition of  
"Commissioner" of the  
following definition:

" 'Commissioner' means  
the Commissioner for  
Inland Revenue the  
South African Revenue  
Service;"; and

(c) by the insertion after  
the definition of "Share  
Blocks Control Act" of the  
following definition:

" 'South African  
Revenue Service' means the  
South African Revenue  
Service established by  
section 2 of the South  
African Revenue Service  
Act, 1997;".

2. Section 4 is hereby  
amended by the deletion of  
subsection (2).

3. Section 6 is hereby  
amended-

(a) by the substitution



for subsection (1) of the  
following subsection:

"(1) The Chief  
Executive Officer or A  
person employed in  
carrying out the  
provisions of this Act  
shall not-

(a) disclose to any person  
or his representative any  
matter in respect of any  
other person that may in  
the case of the Chief :  
Executive Officer, in the  
performance of his du-  
ties as Chief Executive  
Officer, or in any other  
case in the exercise of  
his powers or the perfor-  
mance of his duties un-  
der the said provisions  
come to his knowledge; or

(b) permit any person to  
have access to any records  
in the possession or  
custody of the Com-  
missioner,

except in the case of the  
Chief Executive Officer, in  
the performance of his du-  
ties as Chief Executive Of-  
ficer, or in any other case  
in the exercise of his powers  
or the performance of his  
duties in terms of this Act or

by order of a competent court:  
Provided that the Chief  
Executive Officer, in the  
performance of his duties as  
Chief Executive Officer, or  
the Auditor-General in the  
performance of his duties in  
terms of section 3 of the  
Auditor-General Act, 1995 (Act  
No. 12 of 1995), shall have  
access to all records and  
documents in the possession or  
custody of the Commissioner  
for the purposes of this  
Act.";

(b) by the deletion of  
paragraph (b) of  
subsection (2);

(c) by the substitution in  
subsection (3) for the  
words preceding the  
proviso of the following  
words:

"No person shall in any  
manner publish or make  
known to any other person  
(not being an officer  
performing his duties  
under the control,  
direction or supervision  
of the Commissioner or  
the Commissioner for  
Customs and Excise or  
the Postmaster-General) the  
contents or tenor of any  
instruction or

communication given or  
made by the Commissioner  
or the Commissioner for  
Customs and Excise or  
the Postmaster-General or  
any such officer in the  
performance of his or  
their duties in terms of  
this Act for or concerning  
the examination or  
investigation of the  
affairs of any person or  
class of persons or the  
fact that such instruction  
or communication has been  
given or made, or any  
information concerning the  
tax matters of a person or  
class of persons:";

(d) by the substitution  
for paragraphs (b) and (c)  
of the proviso to  
subsection (3) of the  
following paragraphs:

"(b) subject to the  
provisions of subsections  
(1) and (4), as in any way  
limiting the duties or  
powers of the Commissioner  
or the Commissioner for  
Customs and Excise or  
the Postmaster-General or  
any such officer; or

(c) as preventing any  
person from publishing or  
making known anything

which has been published  
or made known by that  
person or his  
representative as  
contemplated in paragraph  
(a) or by the Commissioner  
or the Commissioner of  
Customs and Excise or  
the Postmaster-General or  
any such officer in the  
exercise of his duties or  
powers."; and

(e) by the deletion of  
subsection (4)

4. Section 7 is hereby  
amended by the deletion of  
paragraph (c) of  
subsection (3).

5. Section 13 is hereby  
amended by the  
substitution in subsection  
(5) for the words  
preceding paragraph (b) of  
the following words:  
"Except as contemplated in  
subsection (4), the  
Commissioner the  
Commissioner for Customs  
and Excise and the  
Postmaster-General may make  
such arrangements as they  
may deem necessary-

(a) for the collection (in  
such manner as they may  
determine) by the

Commissioner for Customs  
and Excise and the  
Postmaster-General on  
behalf of the Commissioner  
of the value-added tax  
payable in terms of this  
Act in respect of the  
importation of any goods  
into the Republic; and".

\_Proclamation

No. 103 of

1994

Public Service Act, 1994

Schedule 1 is hereby amended-

(a) by the deletion of the  
expression "South African  
Revenue Service" in Column  
I; and

(b) by the deletion of the  
expression "Director-  
General: South African  
Revenue Service" in Column  
II.