

- “**taxpayer information**” has the meaning assigned under section 67(1)(b);
 “**taxpayer reference number**” is the number referred to in section 24;
 “**thing**” includes a corporeal or incorporeal thing;
 “**this Act**” includes the regulations and a public notice issued under this Act;
 “**Transfer Duty Act**” means the Transfer Duty Act, 1949 (Act No. 40 of 1949); 5
 “**understatement penalty**” means a penalty imposed by SARS in accordance
 with Part A of Chapter 16;
 “**Unemployment Insurance Contributions Act**” means the Unemployment
 Insurance Contributions Act, 2002 (Act No. 4 of 2002);
 “**Value-Added Tax Act**” means the Value-Added Tax Act, 1991 (Act No. 89 of 10
 1991);
 “**withholding agent**” has the meaning assigned under section 156.

CHAPTER 2

GENERAL ADMINISTRATION PROVISIONS

Part A 15

In general

Purpose of Act

2. The purpose of this Act is to ensure the effective and efficient collection of tax by—
- (a) aligning the administration of the tax Acts to the extent practically possible;
 - (b) prescribing the rights and obligations of taxpayers and other persons to whom this Act applies; 20
 - (c) prescribing the powers and duties of persons engaged in the administration of a tax Act; and
 - (d) generally giving effect to the objects and purposes of tax administration.

Administration of tax Acts 25

3. (1) SARS is responsible for the administration of this Act under the control or direction of the Commissioner.
- (2) Administration of a tax Act means to—
- (a) obtain full information in relation to—
 - (i) anything that may affect the liability of a person for tax in respect of a previous, current or future tax period; 30
 - (ii) a taxable event; or
 - (iii) the obligation of a person (whether personally or on behalf of another person) to comply with a tax Act;
 - (b) ascertain whether a person has filed or submitted correct returns, information or documents in compliance with the provisions of a tax Act; 35
 - (c) establish the identity of a person for purposes of determining liability for tax;
 - (d) determine the liability of a person for tax;
 - (e) collect tax and refund tax overpaid;
 - (f) investigate whether an offence has been committed in terms of a tax Act, and, if so— 40
 - (i) to lay criminal charges; and
 - (ii) to provide the assistance that is reasonably required for the investigation and prosecution of tax offences or related common law offences;
 - (g) enforce SARS’ powers and duties under a tax Act to ensure that an obligation imposed by or under a tax Act is complied with; 45

- “**verminderde aanslag**” is ’n aanslag bedoel in artikel 93;
“**verteenwoordigende beplastingpligtige**” die betekenis in artikel 153(1), daaraan geheg;
“**voorgeskrewe koers**” die betekenis in artikel 189(3) daaraan geheg;
“**voorsittende beampte**” die persoon bedoel in artikel 50(1); 5
“**Wet op Belasting op Oordrag van Sekuriteite**” die Wet op Belasting op Oordrag van Sekuriteite, 2007 (Wet No. 25 van 2007);
“**Wet op Belasting van Toegevoegde Waarde**” die Wet op Belasting van Toegevoegde Waarde, 1991 (Wet No. 89 van 1991);
“**Wet op Bevordering van Toegang tot Inligting**” die Wet op Bevordering van Toegang tot Inligting, 2000 (Wet No. 2 van 2000); 10
“**Wet op die Administrasie van Belasting op Oordrag van Sekuriteite**” die Wet op die Administrasie van Belasting op Oordrag van Sekuriteite, 2007 (Wet No. 26 van 2007); en
“**Wet op Hereregte**” die Wet op Hereregte, 1949 (Wet No. 40 van 1949). 15

HOOFSTUK 2

ALGEMENE ADMINISTRASIE BEPALINGS

Deel A

Algemene bepalings

Doel van Wet 20

2. Die doel van hierdie Wet is om die effektiewe en doeltreffende invordering van belasting te verseker, deur—
- (a) die administrasie van die Belastingwette sover, prakties moontlik, in ooreenstemming met mekaar te bring;
 - (b) die regte en verpligtinge van belastingpligtiges en ander persone op wie hierdie Wet van toepassing is, te bepaal; 25
 - (c) die bevoegdhede en pligte van persone betrokke by die administrasie van ’n Belastingwet, te bepaal; en
 - (d) oor die algemeen uitvoering te gee aan die oogmerke en doelstellings van belastingadministrasie. 30

Administrasie van Belastingwette

3. (1) SAID is verantwoordelik vir die administrasie van hierdie Wet onder die beheer en leiding van die Kommissaris.
- (2) Administrasie van ’n Belastingwet beteken om—
- (a) volledige inligting te verkry met betrekking tot— 35
 - (i) enigiets wat die aanspreeklikheid van ’n persoon vir belasting ten opsigte van ’n vorige, huidige of toekomstige belastingtydperk kan beïnvloed;
 - (ii) ’n belasbare gebeurtenis; of
 - (iii) die verpligting van ’n persoon (hetsy persoonlik of namens ’n ander persoon) om die bepalings van ’n Belastingwet na te kom; 40
 - (b) vas te stel of ’n persoon die korrekte opgawes, inligting of dokumente ter nakoming van die bepalings van ’n Belastingwet ingedien of verskaf het;
 - (c) die identiteit van ’n persoon vas te stel vir die doeleindes van die bepaling van aanspreeklikheid vir belasting;
 - (d) die aanspreeklikheid van ’n persoon vir belasting te bepaal; 45
 - (e) belasting in te vorder en belasting wat te veel betaal is, terug te betaal;
 - (f) ondersoek in te stel of ’n misdryf ingevolge ’n Belastingwet gepleeg is, en, indien wel—
 - (i) om strafregtelike aanklagte in te bring; en
 - (ii) om die bystand te verleen wat redelikerwys benodig word vir die 50 ondersoek en vervolging van belastingmisdrywe of verbandhoudende gemeenregtelike misdrywe;
 - (g) SAID se bevoegdhede en pligte kragtens ’n Belastingwet af te dwing om te verseker dat ’n verpligting deur of kragtens ’n Belastingwet opgelê, nagekom word; 55

- (h) perform any other administrative function necessary to carry out the provisions of a tax Act; and
 - (i) give effect to the obligation of the Republic to provide assistance under an international tax agreement.
- (3) If SARS has, in accordance with an international tax agreement, received a request for— 5
- (a) information, SARS may obtain the information requested for transmission to the competent authority of the other country as if it were relevant material required for purposes of a tax Act and must treat the information obtained as if it were taxpayer information; 10
 - (b) the conservancy or the collection of an amount alleged to be due by a person under the tax laws of the requesting country, SARS may deal with the request under the provisions of section 185; or
 - (c) the service of a document which emanates from the requesting country, SARS may effect service of the document as if it were a notice, document or other communication required under a tax Act to be issued, given, sent or served by SARS. 15

Application of Act

4. (1) This Act applies to every person who is liable to comply with a provision of a tax Act (whether personally or on behalf of another person) and binds SARS. 20
- (2) If this Act is silent with regard to the administration of a tax Act and it is specifically provided for in the relevant tax Act, the provisions of that tax Act apply.
- (3) In the event of any inconsistency between this Act and another tax Act, the other Act prevails.

Practice generally prevailing 25

5. (1) A practice generally prevailing is a practice set out in an official publication regarding the application or interpretation of a tax Act.
- (2) Despite any provision to the contrary contained in a tax Act, a practice generally prevailing set out in an official publication, other than a binding general ruling, ceases to be a practice generally prevailing if— 30
- (a) the provision of the tax Act that is the subject of the official publication is repealed or amended to an extent material to the practice, from the date the repeal or amendment becomes effective;
 - (b) a court overturns or modifies an interpretation of the tax Act which is the subject of the official publication to an extent material to the practice from the date of judgment, unless— 35
 - (i) the decision is under appeal;
 - (ii) the decision is fact-specific and the general interpretation upon which the official publication was based is unaffected; or
 - (iii) the reference to the interpretation upon which the official publication was based was *obiter dicta*; or 40
 - (c) the official publication is withdrawn or modified by the Commissioner, from the date of the official publication of the withdrawal or modification.
- (3) A binding general ruling ceases to be a practice generally prevailing in the circumstances described in section 85 or 86. 45

Part B

Powers and duties of SARS and SARS officials

Powers and duties

6. (1) The powers and duties of SARS under this Act may be exercised for purposes of the administration of a tax Act. 50