



Government Gazette Staatskoerant

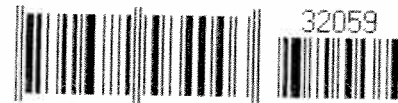
REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID-AFRIKA

Vol. 525

Pretoria, 27 March
Maart 2009

No. 32059

N.B. The Government Printing Works will not be held responsible for the quality of "Hard Copies" or "Electronic Files" submitted for publication purposes



9771682584003



AIDS HELPLINE 0800-0123-22 Prevention is the cure

CONTENTS**INHOUD**

<i>No.</i>		<i>Page No.</i>	<i>Gazette No.</i>	<i>No.</i>		<i>Bladsy No.</i>	<i>Koerant No.</i>
GOVERNMENT NOTICES				GOEWERMENTSKENNISGEWINGS			
South African Revenue Service				Suid-Afrikaanse Inkomstediens			
<i>Government Notices</i>				<i>Goewermentskennisgewings</i>			
360	Stamp Duties Act (77/1968): Regulations: Providing for the demonetization of adhesive revenue stamps and prescribing the procedures for the refund of the value of unused revenue stamps.....	3	32059	360	Wet op Seëregte (77/1968): Regulasies: Ten einde voorsiening te maak vir die ontmuting van inkomste plakseëls en die voorskryf van prosedures vir die terugbetaling van die waarde van ongebruikte inkomsteseëls.....	7	32059
361	do.: do.: Providing for the discontinuance of the use of revenue franking machines and prescribing the procedures for the refund of the unused revenue value as set per revenue franking machine	5	32059	361	do.: do.: Ten einde voorsiening te maak vir die beëindiging van die gebruik van inkomste frankeermasjiene en die voorskryf van prosedures vir die terugbetaling van ongebruikte inkomstewaarde aangedui deur inkomste frankeermasjiene	9	32059

GOVERNMENT NOTICES

SOUTH AFRICAN REVENUE SERVICE

No. 360

27 March 2009

**REGULATIONS ISSUED UNDER SECTION 33 OF THE STAMP DUTIES ACT, 1968,
PROVIDING FOR THE DEMONETIZATION OF ADHESIVE REVENUE STAMPS AND
PRESCRIBING THE PROCEDURES FOR THE REFUND OF THE VALUE OF UNUSED
REVENUE STAMPS**

By virtue of the power vested in me by section 33 of the Stamp Duties Act, 1968, (Act No. 77 of 1968), I, Trevor Andrew Manuel, Minister of Finance, hereby provide in the Schedule hereto, for the demonetization of adhesive revenue stamps, with effect from 1 November 2009, and furthermore prescribe the procedures for the refund of the value of unused revenue stamps.

T. A. MANUEL
MINISTER OF FINANCE

SCHEDULE

1. In these regulations any expression defined in the Stamp Duties Act, 1968 (Act No. 77 of 1968), shall bear the meaning so assigned to it, and "the Act" means the Stamp Duties Act, 1968 (Act No. 77 of 1968).
2. All adhesive revenue stamps will be demonetized with effect from 1 November 2009. On or after that date adhesive revenue stamps may not be used for the payment of any stamp duty, additional duty, penalty, interest, fee or for any purpose other than the claiming of a refund as provided for in section 32 of the Act, read with paragraph 3.
3. The value of unused adhesive revenue stamps will be refunded in accordance with the following procedures—
 - (a) An application for a refund must be made at any SARS Branch Office on form Revenue 17, which is obtainable from any SARS Branch Office;
 - (b) An application for a refund must be made on or before 31 October 2010 and applications made after that date will not be processed or considered;
 - (c) Adhesive revenue stamps which are undamaged and not pasted on the application form or on any other paper or material must accompany the application for a refund form and must be submitted intact;
 - (d) Proof of purchase of the adhesive revenue stamps must accompany the application for refund of those stamps;
 - (e) A refund may only be made if the SARS Branch Office concerned is satisfied that an application for refund complies with the requirements of subparagraphs (a) to (d), the stamps are original and unused, and were lawfully acquired by the applicant.
4. In determining whether revenue stamps were lawfully acquired or that statements made in connection with an application are correct, the relevant SARS Branch Office may require the applicant to furnish in the form of an affidavit or solemn declaration or otherwise proof of any fact contained in those statements as is deemed necessary.
5. These provisions apply to all the denominations of adhesive revenue stamps.

No. 361

27 March 2009

**REGULATIONS ISSUED UNDER SECTION 33 OF THE STAMP DUTIES ACT, 1968,
PROVIDING FOR THE DISCONTINUANCE OF THE USE OF REVENUE FRANKING
MACHINES AND PRESCRIBING THE PROCEDURES FOR THE REFUND OF THE UNUSED
REVENUE VALUE AS SET PER REVENUE FRANKING MACHINE**

By virtue of the power vested in me by section 33 of the Stamp Duties Act, 1968, (Act No. 77 of 1968), I, Trevor Andrew Manuel, Minister of Finance, hereby provide in the Schedule hereto, for the discontinuance of the use of revenue franking machines for denoting the payment of stamp duty, additional duty, penalty, interest or fee by means of impressed stamps, with effect from 1 November 2009, and furthermore prescribe the procedures for the refund of the unused revenue value as set per revenue franking machine.

T. A. MANUEL
MINISTER OF FINANCE

SCHEDULE

1. In this notice any expression defined in the Stamp Duties Act, 1968 (Act No. 77 of 1968), shall bear the meaning so assigned to it, and “the Act” means the Stamp Duties Act, 1968 (Act No. 77 of 1968).
2. Revenue franking machines may not be used for the payment of any stamp duty, additional duty, penalty, interest or fee on or after 1 November 2009.
3. The unused revenue value as set per franking machine will be refunded in terms of section 32 of the Act in accordance with the following procedures—
 - (a) An application for a refund must be made by the holder of the franking machine at any SARS Branch Office on form Revenue 16, which is obtainable from any SARS Branch Office;
 - (b) An application for a refund must be made on or before 31 October 2010 and applications made after that date will not be processed or considered;
 - (c) The franking machine in question the seal of which is not broken and which has not been tampered with must accompany the application for a refund;
 - (d) Proof of purchase of the revenue value as set on the franking machine must accompany the application for refund;
 - (e) A refund may only be made if the SARS Branch Office concerned is satisfied that any application for refund complies with the requirements of subparagraphs (a) to (d), the franking machine was not interfered with in any way and that the revenue value set per franking machine was lawfully acquired by the applicant in question.
4. In determining whether the revenue value set per franking machine presented for refund has been lawfully acquired or that statements made in connection with an application are correct, the relevant SARS Branch Office may require the applicant to furnish in the form of an affidavit or solemn declaration or otherwise proof of any fact contained in those statements as is deemed necessary.