

REPUBLIC OF SOUTH AFRICA

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**DRAFT**  
**STANDING COMMITTEE AMENDMENTS**  
**TO**  
**TAX ADMINISTRATION LAWS**  
**AMENDMENT BILL**

[B 35—2012]

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*(As agreed to by the Standing Committee on Finance)*

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[B 35A—2012]

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**AMENDMENT AGREED TO**

**TAX ADMINISTRATION LAWS AMENDMENT BILL**  
**[B 35—2012]**

CLAUSE 2

1. On page 3, line 8, to replace the words “section 157(2)” with “section 257(2)”.

CLAUSE 11

1. On page 5, line 46, to replace the words “section 37C” with “section 37J”.

CLAUSE 24

1. On page 12, line 27 and 28, to delete “—” in line 27 and “(a)” in line 28.

CLAUSE 26

1. On page 13, line 10, to insert the word “or section” after “paragraph”.
2. On page 13, line 26, to replace the word “paragraph” after “following” with “subparagraph”.

CLAUSE 44

1. On page 18, line 34, to insert the words “or investigation” after “audit”.

CLAUSE 45

1. On page 18, line 38, to replace “quote in” with “quotes around” and add at the end “where they do not appear”.

CLAUSE 60

1. On page 21, line 36, to insert the words “or higher court” after “tax court”.

CLAUSE 74

1. On page 24, line 6, to replace “**permit**” with “**remit**”.

CLAUSE 82

1. On page 25, line 25, to replace “1 April 2013” with “1 July 2013”.

CLAUSE 89

1. On page 28, line 45, to replace “bending” with “ending”.

## CLAUSE 91

1. On page 29, line 7 to 11, to replace with the following wording:

“(1) Rules, notices and regulations issued under the provisions of a tax Act repealed by this Act that are in force immediately before the commencement date of this Act, remain in force as if they were issued under [section 103 or 257, respectively,] the equivalent provisions of this Act, to the extent consistent with this Act, until new rules, notices and regulations are issued under such provisions.