

The Contemporary Gazette

relevant new legislation for your business



Legal Update Volume 18 Issue 1, 23 January 2023

This Update

This newsletter overviews new relevant National laws up to **20th January 2023**.

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General

1. Notable one-liners



General

1. NOTABLE ONE LINERS

Auditing Profession Act: Code of professional conduct

Draft revisions to code available from IRBA. Comment by 3 April 2023.

Banks Act: Banks regulations

Regulations amended ([process of corporate governance](#) and [definitions](#)).

Note: The amendments to interest rate risk and returns are available from the Prudential Authority.

Banks Act: Financial Sector and Deposit Insurance Levies Administration and Deposit Insurance Premiums Act

Once a commencement date is gazetted, the Act will amend [sections 35](#) (annual licence) and [90](#) (regulations).

Basic Conditions of Employment Act: Community health workers

[Draft sectoral determination for community health workers](#) proposed. Comment by 31 January 2023.

Broad-based Black Economic Empowerment Act

Call for comments on the review of the marketing, advertising and communication sector code available from the Department. No comment deadline gazetted.

Carbon Tax Act: Rates and Monetary Amounts and Amendment of Revenue Laws Act 2022

The Amendment Act confirmed amendments to [sections 5](#) (rate of tax) and [6](#) (calculation of amount).

Carbon Tax Act: Taxation Laws Amendment Act 2022

The Amendment Act amended [sections 5](#) (rate of tax) and [6](#) (calculation).

Childrens Act: Amendment Act 2022

Once a commencement date is gazetted, the Act will, [amongst others](#), expand child in need of care and protection to include abandoned or orphaned with no family member able and suitable to give care; unaccompanied migrant; victim of trafficking; or sold by a parent, care-giver or guardian.

Note: Also, abandoned child will include a child with no knowledge as to the whereabouts of the parent, guardian, or caregiver and such information cannot be ascertained by the relevant authorities.

Further note: Every district court will become a childrens court; and a childrens court may hear guardianship applications and matters relating to child who is an unaccompanied or separated migrant, an asylum seeker, or a refugee.

Further note: The Act will require that a childrens court must refer a criminal matter for non-compliance with a childrens court order or a [section 305](#) offence to a criminal court having jurisdiction.

Final note: The Act will also introduce quality assurance processes to evaluate child protection services and organisations; revise foster care and the social service practitioner definition; and revise need of care and protection determinations, orders and stability provisions.

Companies Act: General Laws (Anti-money Laundering and Combatting Terrorism Financing) Amendment Act



The Amendment Act [also disqualifies](#) a person from directorship if convicted of a [Tax Administration Act](#) offence or of money laundering, terrorist financing, or proliferation financing activities; and defines [beneficial owner](#).

Note: The Act will, from 1 April 2023, require a copy of a securities register ([to be amended](#)) and of a register of beneficial interest and ownership ([to be amended](#)), where relevant, in the [annual return](#) - also see fundamental transactions [required disclosures](#).

Compensation for Occupational Injuries and Diseases Act: Return of earnings

[Reminders](#) to submit returns, and list of documents to clear employers flagged for audit, gazetted.

Constitution of the Republic of South Africa: Constitution Eighteenth Amendment Bill

The Amendment Bill proposes recognising SA sign language as an [official language](#).

Criminal Law (S Offences and Related Matters) Amendment Act: Draft Amendment Bill

The Draft Bill [proposes](#) repealing the offence of engaging s services of persons 18 years or older; expungement of related criminal records; and transitional provisions. Comment by 31 January 2023.

Note: Related laws to consider may include, amongst others, the [Businesses Act](#); the [Community Schemes Ombud Services Act](#); the [Employment Equity Act](#) [code on harassment](#); the [Intimidation Act](#); the [Prevention and Combating of Trafficking in Persons Act](#); the [Prevention and Treatment for Substance Abuse Act](#); the [Promotion of Equality and Prevention of Unfair Discrimination Act](#) [prohibition of unfair harassment](#); the [Protection from Harassment Act](#); the [Sectional Titles Management Act](#); the [Trespass Act](#).

Criminal Procedure Act: Criminal Law (Forensic Procedures) Amendment Act

Once a commencement date is gazetted, the Amendment Act will amend [transitional arrangements](#).

Criminal Procedure Act: Protection of Constitutional Democracy against Terrorist and Related Activities Amendment Act

The Act amended [section 18](#) (prescription of right to prosecute); [21](#) (articles to be seized); [25](#) (entering premises re State security or any offence); and [43](#) (warrant of arrest); and [schedules 1, 2, 5 and 6](#).

Criminal Procedure Act: Repeal of the Transkeian Penal Code Bill

The Bill is available from Parliament.

Customs and Excise Act: Rates and Monetary Amounts and Amendment of Revenue Laws Act 2022

The Amendment Act (available from SARS) amended schedule 1.

Customs and Excise Act: Tax Administration Laws Amendment Act 2022

The Act made or will make amendments relating to [advance rulings](#); and [section 1](#) (invoice); [38](#) (entry of goods); [40](#) (validity of entries); [41](#) (particulars on invoices); and [71](#) (value of certain specified goods).

Note: Also see sections [4](#), [39](#), [47](#), [49](#), [65](#), [79](#), [84](#), [86](#), [107](#) and [120](#) (advance rulings and invoices references).

Customs and Excise Act: Taxation Laws Amendment Act 2022

The Act amended [continuation of schedule amendments](#); [section 48](#) (amendment of schedules); and schedules 1 and 6 (available from SARS).

Divorce Act: Divorce Amendment Member Bill 2022

The Member Bill, that proposes mechanisms to safeguard the welfare of minor or dependent children born of Muslim marriages; for redistribution of assets on the dissolution of a Muslim marriage; and for forfeiture of patrimonial benefits of a Muslim marriage, is available from Parliament.

Electricity Regulation Act: Exemption from obligation to apply for and hold a licence

[Schedule 2 exemptions](#) amended, including not limiting exempted generation facilities by size or capacity; and requiring that a registered generator meet all applicable regulatory requirements for the sustained operation of the national interconnected power system.

Electronic Communications Act: Broadcasting digital migration policy

The notice relating to the proposed 31 March 2023 final switch-off of the analogue signal and the end of dual illumination is available from the Department. Comment by 27 January 2023.

Employment Tax Incentive Act: Rates and Monetary Amounts and Amendment of Revenue Laws Act 2022

The Act amended [section 7](#) (determining amount of incentive).

Employment Tax Incentive Act: Tax Administration Laws Amendment Act 2022

The Act amended [section 10](#) (refunds).

Estate Duty Act: Tax Administration Laws Amendment Act 2022

The Act made minor textual corrections to [section 5](#) (determination of value of property).

Extradition Act: Protection of Constitutional Democracy against Terrorist and Related Activities Amendment Act

The Act amended [section 22](#) (extradition in respect of terrorist and related activities).

Films and Publications Act: Draft notices

Draft complaints handling procedures; enforcement committee rules; procedures for applying or registering, amending, transferring and renewing licences and terms and conditions to be applied; and tariffs available from the Department. Comment within 30 working days from 6 January 2023.

Financial Advisory and Intermediary Services Act: Crypto assets

[Request for information](#) from crypto asset financial services providers by 15 February 2023, failing which the exemption (of persons rendering financial services in relation to crypto assets) will automatically no longer apply; and such person will then commit an offence if such services continue to be provided.

Financial Advisory and Intermediary Services Act: Financial Sector and Deposit Insurance Levies Administration and Deposit Insurance Premiums Act

Once a commencement date is gazetted, the Act will amend [section 22](#) (funding of Ombud).

Financial Advisory and Intermediary Services Act: General code of conduct for authorised financial services providers and representatives

Code amended (see [regulations 7](#) information; [10](#) custody; and [13](#) insurance).

Financial Advisory and Intermediary Services Act: Qualifications, experiences and criteria for approval as compliance officer

Requirements amended to, [amongst others](#), reference updates; amend recognised qualifications; and insert an appropriate subject list.

Financial Intelligence Centre Act: Accountable institutions

[Schedules 1, 2 and 3](#) amended for reference updates (for example Insurance Act, Legal Practice Act, and National Credit Act); new listings (for example co-operative banks, money or value transfer providers, certain high

value goods dealers, certain crypto asset activities, and certain clearing system participants); streamlining of supervisory bodies; and removal of reporting institution references.

Financial Intelligence Centre Act: Electronic transfers

Sections 31 (electronic transfers of money to or from the Republic) and 56 (failure to report electronic transfers) will commence on 1 February 2023.

Note: The regulations will also be amended 1 February 2023 to set the section 31 threshold amount at R19 999,99; prescribe information to be reported concerning an international funds transfer report; prescribe 3 days within which to report; and prescribe offences for non-compliance.

Financial Intelligence Centre Act: General Laws (Anti-money Laundering and Combatting Terrorism Financing)

Amendment Act

The Amendment Act, amongst others, amended suspicious and unusual transactions duties (that apply to all business); revised prominent influential person provisions; revised sharing of information between accountable institutions; revised the approach to ongoing due diligence; defined and regulated proliferation financing; redefined beneficial owner; revised access to information by the FIC; and gave immediate effect to adopted UN Security Council financial sanctions.

Note: You may wish to revisit the [past overview](#).

Financial Intelligence Centre Act: Protection of Constitutional Democracy against Terrorist and Related Activities Amendment Act

The Act amended section 26A (notification of persons and entities identified by UN Security Council) and 28A (property associated with terrorist and related activities and financial sanctions pursuant to resolutions of UN Security Council).

Financial Sector and Deposit Insurance Levies Act: Not commenced

Once a commencement date is gazetted, the Act will regulate levies for supervised entities; a deposit insurance levy; exemption from levies; and allocation of amounts to financial sector bodies.

Financial Sector and Deposit Insurance Levies Administration and Deposit Insurance Premiums Act: Not commenced

Once a commencement date is gazetted, the [Act](#) will regulate the collection and administration of levies; as well as the imposition, collection and administration of deposit insurance premiums.

Financial Sector Regulation Act: Draft joint standard - cybersecurity and cyber resilience

The [draft joint standard](#) considers, amongst others, identification; identity and access; data, application, system and network security; cryptography; awareness; detection; response and recovery; situational awareness; testing; evolving; and cybersecurity hygiene practices). Comment by 28 February 2023.

Note: The draft standard includes a root cause and impact analysis report sheet (available from the FSCA)

Financial Sector Regulation Act: Financial Sector and Deposit Insurance Levies Administration and Deposit Insurance Premiums Act

Once a commencement date is gazetted, the Act [will amend](#) definitions; deposit insurance premiums provisions; and deposit insurance levy provisions.

Financial Sector Regulation Act: General Laws (Anti-money Laundering and Combatting Terrorism Financing) Amendment Act

The Act [requires](#) that a significant owner of a financial institution must comply with a directive to significant owners; defines beneficial owners; and provides for standards and directives for beneficial owners.

Foodstuffs, Cosmetics and Disinfectants Act: Pesticide residues

Amendments proposed to [maximum levels for pesticide residues](#). Comment within 3 months from 2 December 2022.

Housing Act: Norms and standards for rental accommodation

The standards for public sector rental housing, social housing, community residential units, private sector rental housing, and backyard rentals, gazetted for compliance by social housing institutions and other delivery agents, are available from the Department.

Note: Delivery agent is not defined in the [Housing Act](#) but is referred to, to a limited extent, in the [Social Housing Act](#) definition of social housing which reads that social housing means a rental or co-operative housing option for low to medium income households at a level of scale and built form which requires institutionalised management and which is provided by social housing institutions or other delivery agents in approved projects in designated restructuring zones with the benefit of public funding as contemplated in this Act.

Income Tax Act: Rates and Monetary Amounts and Amendment of Revenue Laws Act 2022

The Act amended [section 6](#) (normal tax rebates); [section 6A](#) (medical scheme fees tax credit); and [paragraph 9](#) of the 7th Schedule (employment or office residential accommodation benefit).

Note: The Act also amended the commencement date of Taxation Laws Amendment Act 2021 amendments to [section 20](#) (set-off of assessed losses) and [23M](#) (limitation of interest deductions in respect of debts owed to persons not subject to tax), to 31 March 2023.

Income Tax Act: Tax Administration Laws Amendment Act 2022

The Act amended [section 1](#) (neighbouring country); and [64M](#) (refund of tax in terms of dividends paid by regulated intermediaries); and the [fourth schedule](#) (minor textual and reference corrections).

Infrastructure Development Act: Strategic projects

[Designated](#) (agriculture, digital, energy, government information, rural, settlements, transport, water and sanitation, and other infrastructure) projects under the [Infrastructure Development Act](#) amended.

Note: The stated intention of the Act includes identifying and implementing strategic integrated projects, to facilitate and expedite any approval, authorisation, licence, permission or exemption required by other laws, and to unblock obstacles to the expeditious implementation of the national infrastructure plan.

Final note: You may also wish to revisit the [past overview of the Act](#).

Intimidation Act: Protection of Constitutional Democracy against Terrorist and Related Activities Amendment Act

The Act repealed [sections 1\(1\)\(b\), 1\(2\)](#) (prohibition) and [1A](#) (intimidation of general public, particular section of population or inhabitants of particular area).

Note: Section 1 intimidation now limited to assault, injury to or causing damage to a person (or threatening to kill, assault, injure or cause damage to person(s) of a particular nature, class or kind) without lawful reason; and with intent to compel or induce such person(s) or persons in general to do or not do any act or to assume or to abandon a particular standpoint.

Final note: Section 1 may need a review as it refers to a maximum penalty of R40 000 and/or 10 years.

Legal Practice Act: Legal Practitioners Fidelity Fund

R5m determined as the [maximum amount the Fund is liable to reimburse](#) for pecuniary loss due to certain types of theft of money or property given in trust to a trust account practice in the course of the practice of the attorney or a section 34(2)(b) advocate.

Long-term Insurance Act: Ins Notice 2 of 2022

Reminder that the exemption (available from the FSCA) from [section 49](#), and regulation 3.2(1) and (2), of an independent intermediary (authorised under [section 47A](#)), that performs direct collection of premium (as defined in the exemption) only, insofar as it relates to accepting consideration for such collection, is currently set to end 31 January 2023.

Medicines and Related Substances Act: Compounding medicine for sale

[Conditions for compounding medicine for sale](#) amended; and compound redefined as preparation, mixing, combining, packaging and labelling of a medicine by a practising pharmacist, veterinarian or [section 22C\(1\)\(a\)](#) licensee.

Mine Health and Safety Act: Forms

Revised annual airborne particulates personal; airborne pollutants gases and vapours personal; heat stress exposure; cold stress exposure; and personal noise exposure quarterly report forms; as well as operational report forms, available from the Department.

Mine Health and Safety Act: Trackless mobile machinery collisions

Regulations 8.10.1.2(b) and 8.10.2.1(b) commenced 21 December 2022.

Mutual Banks Act: Financial Sector and Deposit Insurance Levies Administration and Deposit Insurance Premiums Act

Once a commencement date is gazetted, the Act will amend [sections 31](#) (licence) and [91](#) (regulations).

National Council on Gender Based Violence and Femicide Bill

The [Bill](#) proposes, amongst others, defining femicide and gender-based violence; and a council to develop an action plan, ensure resources are equitably distributed, develop education and training, encourage co-ordination, facilitate strategic partnerships, source and administer funds, and manage a national fund.

Note: Related laws to consider may include, amongst others, the [Children's Act](#); the [Commission for Gender Equality Act](#); the [Criminal Law \(S Offences and Related Matters\) Amendment Act](#); the [Criminal Procedure Act](#); the [Domestic Violence Act](#); the [Employment Equity Act](#); the [Films and Publications Act](#); the [Health Professions Act](#); the [Mental Health Care Act](#); the [Occupational Health and Safety Act](#); the [Older Persons Act](#); the [Prevention and Combatting of Trafficking in Persons Act](#); the [Prevention and Combatting of Torture of Persons Act](#); the [Promotion of Equality and Prevention of Unfair Discrimination Act](#); the [Social Service Professions Act](#); the [South African Human Rights Commission Act](#); and the [S Offences Act](#).

National Environmental Management Act: Environmental Assessment Practitioners Association of SA

Draft extension of [EAPASA appointment](#) to 7 February 2023, to allow adequate consideration of the most sustainable approach for the long-term regulation of environmental assessment practitioners. Comment within 40 days from 2 December 2022.

National Environmental Management Act: Green hydrogen commercialisation strategy

Strategy available from the dtic. Comment by 3 February 2023.

National Environmental Management Biodiversity Act: Captive lion industry

Task team notice, to recommend voluntary exit options and pathways for the captive lion industry, available from the Department.

National Environmental Management Biodiversity Act: Convention of International Trade in Endangered Species in Wild Fauna and Flora

Inclusion of 17 succulent plant species and 1 succulent genus in appendix 3 of the Convention, available from the Department.

National Environmental Management Waste Act: Draft industry waste management plan for tyres

Draft plan available from the Department. Comment within 60 days from 7 December 2022.

National Health Act: Regulations relating to standards for emergency medical services

The [regulations](#) will commence 2 December 2023.

National Minimum Wage Act: Draft setting of medium-term targets

Invitations gazetted to comment on the [draft targets](#). No comment details gazetted.

Non-profit Organisations Act: General Laws (Anti-money Laundering and Combatting Terrorism Financing) Amendment Act

The Act [will](#), from 1 April 2023, set out grounds for disqualification from being an office-bearer of a registered NPO, such as being convicted under the [Tax Administration Act](#) (to be considered with potentially relevant tax laws such as [section 18A\(7\)](#) of the Income Tax Act); under the Financial Intelligence Centre Act (for example [section 29](#) reporting suspicious and unusual transactions); or under [Chapter 2](#) of the Prevention and Combating of Corrupt Activities Act.

Note: The Act will also require that a NPO be [registered](#) if it makes donations to individuals or organisations outside SA borders; or provides humanitarian, charitable, religious, educational or cultural services outside SA borders; and proposes [limited refusal of registration grounds](#).

Further note: The Act will also require [prescribed information](#) about the office-bearers, control structure, governance, management, administration and operations of registered NPOs.

Final note: A person who seeks access to submitted information must apply the [Promotion of Access to Information Act](#).

Nuclear Energy Act: Protection of Constitutional Democracy against Terrorist and Related Activities Amendment Act

The Act amended [section 34A](#) (prohibitions relating to nuclear material).

Pension Funds Act: Financial Sector and Deposit Insurance Levies Administration and Deposit Insurance Premiums Act

Once a commencement date is gazetted, the Act will amend [section 30R](#) (funds of adjudicator).

Private Security Industry Regulation Act: Uniforms, insignia and badges

Draft amendments relating to uniforms, insignia and badges withdrawn for reconsideration.

Protection of Constitutional Democracy against Terrorist and Related Activities Act: Amendment Act

The Act, [amongst others](#), specifies crypto assets in the property definition; adds attempt to leave SA to commit an act that would be an offence under this Act if committed in SA; amends consent to prosecute and freezing orders; and adds orders for take-down or disablement of access to terrorism publications.

Note: The Act also expands the definition of terrorist activity, for example to reference serious disruption of essential services, substantial damage to information infrastructure, cybercrimes with the intention to facilitate listed terrorist activities, and actions calculated to overthrow the SA or other government.

Further note: The Act also expands the offences relating to explosive or other lethal devices to include private places; the fixed platform, aircraft and ship offences; and the offences relating to harbouring or concealment of persons, and to hoaxes.

Final note: The Act should be considered by business in general as, amongst others, it contains or may in future contain duties affecting everyone (duty to report), information duties for financial institutions, and access duties for electronic communications providers.

Public Finance Management Act: Standard interest rate

The [standard interest rate](#), to loans granted by the State out of a Revenue Fund and/or to all other debts which must be paid into a Revenue Fund, is 10,50% per annum as from 1 January 2023.

Rates and Monetary Amounts and Amendment of Revenue Laws Act 2022

The [Amendment Act](#) confirmed rate adjustments referenced in the annual budget 2022.

Refugees Act: Protection of Constitutional Democracy against Terrorist and Related Activities Amendment Act

The Act amended [section 4](#) (exclusion from refugee status).

Sectional Titles Act: Amendment Act 2022

The Act introduced, [amongst others](#), developer duties prior to the establishment of a body corporate; and lease of part of common property requires consent of holders of registered real rights.

S Offences Act: Draft Criminal Law (S Offences and Related Matters) Amendment Bill, 2022

The Draft Bill proposes repealing [this Act](#).

Short-term insurance Act: Ins Notice 1 of 2022

Reminder that the exemption (available from the FSCA) from [section 48](#) and regulation 5.1(1) and (2) of any [independent intermediary](#) (authorised under [section 45](#)), that performs direct collection of premium (as defined in the exemption) only, insofar as it relates to accepting consideration for such collection, is currently set to end 31 January 2023.

Special Investigating Units and Special Tribunals Act: Department of Water and Sanitation 🇷🇷

Fourth special investigation launched into the [Department of Water and Sanitation](#) - the most recent investigation relates to Grootfontein and Grootdraai pump station activities.

Note: Also see [past investigated national departments](#).

Special Investigating Units and Special Tribunals Act: Eskom and Transnet 🇷🇷

Special investigation into [Eskom and Transnet](#) amended to cover 1 January 2003 to 2 December 2022; and to include Eskom fuel oil supply contracts; goods, works and services by several power stations and head office; and a specific contract for information technology and related services.

Note: Also see [past investigated entities](#).

Special Investigating Units and Special Tribunals Act: Saldanha Bay 🇷🇷

Special investigation into [Saldanha Bay local municipality](#) amended to include certain writing off of irregular expenditure; Saldanha Bay tourism office activities; municipality appointments; and consulting engineering services for rezoning and subdivision, environmental authorisation and land survey.

Note: Also see [past investigated municipalities](#).

Standards Act

New, proposed, amended, and withdrawn [standards](#) gazetted for 2, 15 and 23 December 2022.

Tax Administration Act: Tax Administration Laws Amendment Act 2022 🇷🇷

The Act amended the imposition of [understatement penalties](#); and [section 240A](#) (recognition of controlling bodies); and [256](#) (tax compliance status).

Tobacco Products Control Act: Tobacco Products and Electronic Delivery Systems Control Bill

The Bill proposes repealing [this Act](#).

Tobacco Products and Electronic Delivery Systems Control Bill

The Bill proposes, [amongst others](#), defining smoke as inhaling, exhaling, holding or otherwise being responsible for a relevant product or electronic non-nicotine delivery system producing any emission; and starting a committee.

Note: The Bill intends [prohibiting smoking at places](#) such as an enclosed common area of a multi-unit residence; or a private dwelling, if that private dwelling is used for any commercial childcare activity, child stay, for schooling, tutoring, domestic employment or otherwise as a workplace.

Further note: The Bill also intends [prohibiting smoking at a private dwelling or elsewhere on the premises of a multi-unit residence if smoking interferes unreasonably with the enjoyment of other persons lawfully on the premises](#), pursuant to the [Sectional Titles Act](#) and the [Sectional Titles Schemes Management Act](#).

Final note: The Bill intends to [prohibit](#) all domestic and cross-border advertising, promotion and sponsorship of a relevant or related product (Product); prescribe standardised packaging and labelling; prohibit buying a Product through the postal and courier services, internet or other electronic medium.

Transfer Duty Act: Tax Administration Laws Amendment Act 2022

The Act made Companies Act reference updates to the [definition of property](#).

Trust Property Control Act: General Laws (Anti-money Laundering and Combatting Terrorism Financing) Amendment Act

The Act will, from 1 April 2023, require that a [trustee must record](#) prescribed details of [beneficial owners](#) of the trust.

Note: The Act will also regulate [grounds of disqualification](#) such as Companies Act convictions (consider eg [section 214](#) reckless conduct and non-compliance) or fraud, misrepresentation or dishonesty, money laundering, terrorist financing or proliferation financing.

Further note: The Act will also require that a [trustee must disclose](#) their position as trustee to any [accountable institution](#) with which the trustee engages in that capacity, and must make it known to the institution that the transaction or business relationship relates to trust property.

Final note: The Act will also require that a [trustee must record](#) prescribed details of accountable institutions used as agents to perform any trustee functions relating to trust property (Functions), and from which the trustee obtains any services in respect of the Functions.

Value-added Tax Act: Tax Administration Laws Amendment Act 2022

The Act amended [section 23](#) so that an [intermediary](#) or supplier of electronic services (as defined in part (b)(vi) of the definition of [enterprise](#)) is not liable to register where the total value of taxable supplies exceeded R1m in any consecutive 12-month solely due to abnormal circumstances of a temporary nature.

Note: The Act also made eSwatini reference updates to [section 13](#) and [schedule 1](#).

Final note: Reminder that [particulars that a tax invoice must contain](#) gazetted for a supply by an electronic services supplier (vendor supply here relates to any enterprise contemplated in paragraphs (b)(vi) and (b)(vii) of the definition of “enterprise” in section 1(1)).

Value-added Tax Act: Taxation Laws Amendment Act 2022

The Act amended [enterprise definition](#); and [sections 20](#) (tax invoices); [23](#) (registration); and [52](#) (pooling).

Note: The Act also made textual and other improvements and corrections to [sections 9](#) (time of supply); [16](#) (calculation of tax); and [18D](#) (temporary letting of residential property).



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