



FREE STATE PROVINCE

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OFFICE OF THE PREMIER

KANTOOR VAN DIE PREMIER

No. 12

18 June 1998

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

Hierby word bekend gemaak dat die Premier die onderstaande Wet bekragtig het, wat hierby ter algemene inligting gepubliseer word:-

No. 12 of 1998: Free State Provincial Revenue Act, 1998

No. 12 van 1998: Wet op die Vrystaatse Provinsiale Inkomste, 1998

ACT

To empower the Member of the Executive Council responsible for Financial Affairs to impose Provincial taxes, levies, surcharges; and for matters connected therewith.

BE IT ENACTED by the Provincial Legislature of the Free State Province as follows:-

*(English text signed by the Premier.)
(Assented to 10 June 1998.)*

1. Definitions 5

In this Act and any regulation issued in terms hereof, unless the context indicates otherwise -

“charge” means a price, a fee or rate asked by Government for services rendered or goods produced by it; 10

“Constitution” means the Constitution of the Republic of South Africa, 1996 (Act No 108 of 1996); 15

“department” means a department mentioned in the second column of the Schedule to the Exchequer Act, 1994 (Act No 1 of 1994);

“employee” means a person contemplated in section 8(1)(c) of the Public Service Act, 1994; 20

“leases and rentals” means a sum of money determined by and paid to the Province by natural and legal persons for the use of movable and immovable Provincial assets or occupation of Provincial land or the immovable improvements thereon, in terms of contract; 25

“Member” means the Member of the Executive Council responsible for the financial affairs of the Province;

“money Bill” means a Bill that appropriates money or imposes taxes, levies or duties, contemplated at section 120(1) of the Constitution; 30

“principal receiver of revenue” means a head of finance of a department appointed by Treasury in terms of section 3(2)(a) of the Exchequer Act, 1994 (Act No 1 of 1994); 35

“provincial receiver of revenue” means an officer in the Department of Finance, Expenditure and Economic Affairs, designated as provincial receiver of revenue;

“provincial register” means a provincial tax and tariff register contemplated in section 4; 40

“revenue collection offices register” means a revenue collection offices register contemplated in section 6.

2. Introduction of money Bills

- (1) Only the Member may introduce a money Bill in the Provincial Legislature.
- (2) A money Bill may not deal with any other matter except a subordinate matter incidental to the appropriation of money or the imposition of taxes, levies or duties. 5
- (3) All provincial money Bills shall be passed by the Provincial Legislature, subject to the provisions of sections 18(1)(c) and 18(3) of the Exchequer Act, 1994 (Act No 1 of 1994). 10

3. Introducing new and abolishing existing taxes and tariffs

- (1) The Member shall impose, abolish and amend Provincial levies, taxes, duties and charges by amendments to the provincial register. 15
- (2) A Bill by which new taxes, levies, duties and charges are imposed or in which existing taxes, levies, duties and charges leases and rentals are amended or abolished, shall be introduced as a money Bill. 20
- (3) When a money Bill which imposes, amends or abolishes Provincial taxes, levies, duties and charges has been passed by the Provincial Legislature, and has been assented to by the Premier, the provincial register shall be amended accordingly and such additions, amendments and deletions of taxes, levies, duties and charges shall be published in the *Provincial Gazette*. 25
- (4) A Member may request recommendations and comments from Departments which provide goods, services, generate revenue or control assets in terms of which taxes, levies, duties, charges, leases and rentals are collected. 30
- (5) Should a department fail to provide written comments and recommendations within six weeks from date of request, the Member may amend the provincial register without such comments and recommendations. 35

4. Provincial Tax and Tariff Register

- (1) A provincial register shall be kept which shall describe all Provincial taxes, levies, duties, charges, leases and rentals and the amounts payable thereof. 40
- (2) The principal receiver of revenue shall keep the provincial register.
- (3) The provincial register shall be published annually in the *Provincial Gazette*.

5. Penalties for late payment

- (1) The Member may determine penalties for the late payment of all provincial taxes, levies, duties, charges, leases and rentals. 45

- (2) Penalties referred to in subsection (1) must be listed in the provincial register and be published in the *Provincial Gazette*.

6. Revenue collection Offices Register

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- (1) All revenue collection points in the Province shall be listed in the Collection Offices Register, which shall be kept by the Provincial Principal Receiver of Revenue.

- (2) The Head of a Department which administers a Revenue Collection Office, shall provide the Provincial Principal Receiver of Revenue with the full details and such other information as may be requested, of all employees who work in such offices for inclusion in the Collection Offices Register.

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- (3) A person who has been found guilty of an offence of which dishonesty makes out an element of the crime, and has been sentenced to a fine which exceeds R100.00 (one hundred rand) or a jail sentence, shall not work in a Revenue Collection Office.

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- (4) Only an employee whose name appears in the Collection Offices Register shall work in such an office and receive money from the public.

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7. Regulations

The Member may make regulations providing in general for the administration of the provisions and the achievements of the objectives of this Act.

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8. Short title and commencement

This Act shall be called the Free State Provincial Revenue Act, 1998 and shall come into operation on a date fixed by the Premier by proclamation in the *Provincial Gazette*.