





## Who advises the advisers?

At Bsp Seminars® you will find a wide range of legal resources and solutions to assist you in almost any tax problem.

Our regular presentations are unmatched anywhere in the world in terms of their presentation, content and course material. This year we have launched a series of 'Single-topic Tax Seminars' in an effort to cope with the burgeoning scope and complexity of our tax laws. We also tailor in-house presentations to the needs of a particular firm.

Our free monthly newsletter, *Tax Shock, Horror* is a law journal in drag. Its sister publication, *Tax Shock, Horror Database*, is a huge tax database on DVD, added to monthly, and available monthly by purchase or subscription. The *Bsp Subscription Service* gives you access to all our seminars and publications at an amazingly inexpensive monthly subscription.

Our free *Bsp Stylebook* is used by many firms to standardize their usage of the English language and avoid embarrassing mistakes.

Annually, we produce for purchase Amendments to Amendments, FIFA & Other Stand-alone Taxes, SA Dispute-resolution Tax Laws, The History of a 'Dividend', The Rise & Fall of the STC, Specimen Letters to SARS, and the text of various taxing acts in the unique, value-added style of our

Law Lookups®. In addition, all our seminar notes and Law Lookups® are separately available for purchase.

Bsp Seminars® was founded by the late Dr Aubrey Silke, author of *Silke on South African Income Tax*. Today its principals are Costa Divaris, Michael Stein and Julian Ware, who continue the firm as a partnership between The Electronic Publishing Corp CC (sole member: Costa Divaris), Michael Stein and the Trust & Tax Management CC (sole member: Julian Ware). They all have spent their entire careers in tax, as public speakers, authors, editors, publishers and advisers, including short spells in academe. Their background is in accounting but their approach is purely law-based.

We love to solve problems, whether in the pages of the *Tax Shock, Horror* newsletter, individually as tax specialists, as a consulting team of two or three, or in association with our top-rated colleagues.

Why not discover how we can help you? Contact Lesley Byrne:

Telephone 082 854 2238.

Fax 011 234 3373.

Fax to e-mail 086-515-0953.

E-mail [lesley@bspseminars.co.za](mailto:lesley@bspseminars.co.za).





# Contents

Contents.....	5
Who is Bsp Seminars®?.....	7
Attend our seminars .....	8
Forthcoming Events .....	8
Our discount policy—seminars .....	11
Buy our backlist .....	13
The Bsp Seminars® Store .....	13
Why not simply ‘notes’? .....	13
Law Lookups®.....	14
Bsp Acts .....	14
Bsp Bookclub .....	14
Just how up to date are our publications?.....	15
What seminar notes you can buy .....	16
Our discount structure—notes & Law Lookups® .....	20
Free options & guarantee—notes & Law Lookups® .....	21
Bsp Acts .....	22
Stand-alone acts in ‘Law Lookup®’ format .....	22
Bsp Acts .....	22
Our discount structure—Bsp Acts .....	23
Free options & guarantee—Bsp Acts .....	23
Bsp Bookclub .....	24
Our 13-month always-fresh guarantee .....	26
Specimen page from a Law Lookup®.....	30
Specimen page from notes.....	31
Specimen drawing from notes .....	32
<i>Tax Shock, Horror</i> .....	33
An irreverent newsletter designed to keep you up to date .....	33
<i>Tax Shock, Horror Database</i> .....	34
Subscription.....	34
Subscription service .....	35
Full service .....	35
Special orders .....	36
Professional education.....	38
How to maintain your CPD/CE status .....	38
Advertising .....	39
We can promote your product or service.....	39
Terms & conditions .....	40
Seminar presentations.....	40
Our notes .....	41
Our mailing lists .....	41
Payments to Bsp Seminars® .....	42
How to contact us & order .....	43
Contact us .....	43
Order/subscription form .....	44
Full subscription registration form .....	45

**Join the Bsp® Family**

Bsp Seminars® Subscription Service .....	45
Order form .....	45
Service matrix .....	46
What do you want to do? .....	46
Legislation registry .....	47
Applicable legislation .....	111
The Electronic Communications and Transactions Act 25 of 2002.....	111
Copyright .....	112

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**Visit us at [www.bspseminars.co.za](http://www.bspseminars.co.za)**

## Who is Bsp Seminars®?

A famous tax specialist, the late Dr Aubrey Silke—of the *Silke* textbook fame—founded BSP Seminars® about forty years ago under the name ‘Business Seminars Promotions’. It was certainly the first firm offering tax seminars to the South African public and might also have been the very first commercial seminar firm in the land.

Not very much later, Dr Silke was joined by Costa Divaris and Michael Stein, who today, together with Julian Ware, continue the firm as a partnership between The Electronic Publishing Corp CC (sole member: Costa Divaris), Michael Stein and the Trust & Tax Management CC (sole member: Julian Ware). They all have spent their entire careers in tax, as public speakers, authors, editors, publishers and advisers, including short spells in academe.

In the old days a BSP seminar was something of a heroic affair, for both presenters and their victims, with hour-long, formal presentations. Today we have moved almost entirely to an informal atmosphere, with the presenters genuinely discussing a selection of practical questions, usually of huge financial significance, with open input from participants. As we like to say, you never have to leave without addressing your own, particular concerns.

One thing has nevertheless remained constant—the quality of the BSP notes, which have always stood head and shoulders above the competition. Today the difference is so marked that we claim that they represent ‘the textbooks of the future’.

Only BSP offers notes of such outstanding quality and value that we can offer them for sale from the BSP Seminars® Store for a price representing a substantial fraction of the attendance fee. Continuing professional education has become a concern in most professions, and our reference-manuals enable you to ‘bulk up’ your seminar attendance times by the hours required to read the reference-manuals, which contain a wealth of material impossible to cover in seminar presentations.

Apart from the notes proper prepared for a specific seminar, we offer our unique Law Lookups®, which present the latest law in the most user-friendly manner conceivable, ‘BSP Acts’, comprising the full text of particular statutes, and works on particular subjects from the BSP Bookclub.

All of this publishing activity is both displayed and controlled in the document you are reading now, called ‘Join the BSP Family’, which demonstrates the lengths to which we go to ensure the quality of our reference-manuals.

Of especial significance are the Law Lookups®, which address the problem that very few firms today maintain adequate technical libraries. With the appropriate Law Lookup®, you can yourself consult the actual provisions of the law referenced in our notes and at the same time garner vital information about their effective dates, their earlier wordings and what was said about their purpose and meaning by the fiscal authorities when they were amended.

With some Law Lookups®, you also get commentary on the meaning, significance and quality of the law, although we are presently winding down this feature, with commentary migrating to our seminar notes.

We have only a single goal—to develop and transfer tax know-how with the greatest possible currency and accuracy in the midst of a never-ending torrent of legislative and quasi-legislative material from the fiscal authorities.

And we share much of that know-how freely, by way of a monthly newsletter on the SA tax scene, *Tax Shock, Horror*, delivered free by e-mail, which includes a tremendously valuable ‘Monthly Notebook’; a DVD containing a massive database of public-access documents on tax, *Tax Shock, Horror Database*, available by monthly subscription; and our free *BSP Stylebook*.

Our ambition is to make you expert enough in the tax law to triumph over its challenges, whether in your career, your profession or your business.

# Attend our seminars

## Bsp Seminars®

Spend time with us and dramatically improve your know-how,  
advice, planning and compliance  
—over 40 years of Knowledge in Business®—

### Forthcoming Events

Programme subject to change without notice.

One-and-a-half day tax seminar:

**Vat: All the business transactions**  
dealt with in the Act, listed in alphabetical order

#### *Seminar dates*

**VEREENIGING** Three Rivers Lodge 8-9 March 2012

**DURBAN** Garden Court Marine Parade 12-13 March 2012

**CAPE TOWN** Pavillion Conference Centre 14-15 March 2012

**PRETORIA** Centurion Lake Hotel 26-27 March 2012

**JOHANNESBURG** Hotel Apollo 28-29 March 2012

**First day:** 08h00 for 08h30/08h30 to 12h00/Lunch/13h00 to 16h15, with breaks, also for refreshments

**Second day:** 08h30 to 12h00, with breaks, also for refreshments

#### **Cost**

The attendance fee for each attendee,  
including the notes, is **R4,900**, inclusive of Vat at 14%.  
Subscribers to the Bsp Seminars® Subscription Service  
attend and in any event receive the notes at no additional cost.

#### **The seminar notes**

**You get the bound & an electronic version!**

Too busy to attend? Just buy the notes (at least two volumes).  
**R2,200** per set, inclusive of Vat at 14%.

Two-and-a-quarter-hour single-topic tax seminar:

## **Medical expenses for corporates & individuals**

### ***Seminar dates***

PRETORIA Centurion Lake Hotel 19 March 2012

JOHANNESBURG Hotel Apollo 20 March 2012

13h45 for 14h00

14h00 to 16h15

### **Cost**

The attendance fee for each attendee, including the notes, is **R995**, inclusive of Vat at 14%.  
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### **The seminar notes**

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**R425** each, inclusive of Vat at 14%.

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Two-and-a-quarter-hour single-topic tax seminar:

## **The new tax on dividend payments**

Replaces the secondary tax on companies (STC)

### ***Seminar dates***

PRETORIA Centurion Lake Hotel 22 March 2012

JOHANNESBURG Wanderers Golf Club 23 March 2012

13h45 for 14h00

14h00 to 16h15

### **Cost**

The attendance fee for each attendee, including the notes, is **R995**, inclusive of Vat at 14%.  
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### **The seminar notes**

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One-and-a-half day tax-administration seminar:

## **New rules for dealing with SARS**

How to apply the new Tax Administration Act

### ***Seminar dates***

VEREENIGING Three Rivers Lodge 3-4 May 2012

DURBAN Garden Court Marine Parade 8-9 May 2012

CAPE TOWN Garden Court Eastern Boulevard 10-11 May 2012

PRETORIA Centurion Lake Hotel 15-16 May 2012

JOHANNESBURG Hotel Apollo 23-24 May 2012

**First day:** 08h00 for 08h30/08h30 to 12h00/Lunch/13h00 to 16h15, with breaks, also for refreshments

**Second day:** 08h30 to 12h00, with breaks, also for refreshments

**Cost**

The attendance fee for each attendee, including the notes, is **R4,900**, inclusive of Vat at 14%.  
Subscribers to the Bsp Seminars® Subscription Service attend and in any event receive the notes at no additional cost.

**The seminar notes**

**You get the bound & an electronic version!**

Too busy to attend? Just buy the notes (at least two volumes).

**R2,200** per set, inclusive of Vat at 14%.

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**Two-and-a-quarter-hour single-topic seminar:**

**All the withholding taxes**

An ever-present corporate responsibility & potential liability

***Seminar dates***

**PRETORIA** Centurion Lake Hotel 17 May 2012

**JOHANNESBURG** Wanderers Golf Club 18 May 2012

13h45 for 14h00

14h00 to 16h15

**Cost**

The attendance fee for each attendee, including the notes, is **R995**, inclusive of Vat at 14%.  
Subscribers to the Bsp Seminars® Subscription Service attend and in any event receive the notes at no additional cost.

**The seminar notes**

**You get the bound & an electronic version!**

Too busy to attend? Just buy the notes.

**R425** each, inclusive of Vat at 14%.

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**Two-and-a-quarter-hour single-topic seminar:**

**Local & foreign dividend receipts**

How they are taxed (or not) under the new rules, including unit trusts

***Seminar dates***

**PRETORIA** Centurion Lake Hotel 21 May 2012

**JOHANNESBURG** Wanderers Golf Club 22 May 2012

13h45 for 14h00

14h00 to 16h15

**Cost**

The attendance fee for each attendee, including the notes, is **R995**, inclusive of Vat at 14%.  
Subscribers to the Bsp Seminars® Subscription Service attend and in any event receive the notes at no additional cost.

**The seminar notes**

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## **Our discount policy—seminars**

- For multiple registrations for a presentation by your company or firm, your discount is 10% for two registrations for any seminar at any venue; 12,5% for three; 15% for four; 17,5% for five; and 20% for six. For more than ten registrations, telephone us and make a deal! For example, if you register for two half-day seminars on the same day, you get a 10% discount off the price of *both* seminars.
  - As a sole practitioner, academic, trainee or full-time student, you get a 20% discount in lieu of the previous discount on production of an appropriate letter from your firm or organization.
  - You also qualify for the 20% discount in lieu of the previous two discounts if you have to travel 300 kms or more in order to attend a presentation.
-





# Buy our backlist

## The Bsp Seminars® Store

Our reference-manuals  
—notes, Law Lookups®, Bsp Acts and Bsp Bookclub publications—  
are the textbooks of the future  
You can buy them at any time of the year.  
—And you always know, *exactly*, how up to date they are—

All 'Law Lookups®', 'Bsp Acts' 'Bsp Bookclub' publications are issued in electronic format only, but printed and bound editions are available for purchase by arrangement.

### Why not simply 'notes'?

Okay, so you go to a seminar and you get notes. Big deal. But when you attend a Bsp Seminars® seminar you really get *notes!*

In the first place, the specific issues covered in the seminar are dealt with entirely independently and exhaustively in the notes, so that you leave with a mini-textbook on the subject.

Secondly, when you get a **Law Lookup®** or **Bsp Act** on a CD you get *all* the law relating to the seminar subject, presented in a unique fashion designed to help you both to find your way about even heavy-duty legislation and to understand what you are reading.

The result is that you can research any point on your own. And you can do so in complete confidence that the notes are completely up to date with the latest amending legislation specified—unlike conventional textbooks, which at best are up to date once a year, and often fail fully to disclose how they have dealt with pending amendments.

What is more, you get full details of how the law used to read, going back to 2003, and an indication when earlier amendments took place, so that you can deal with tax issues relating to the past.

Our notes are worth buying. In fact, they're so good that we don't let them go cheaply; they cost an appreciable fraction of the attendance fee.

But we don't expect you to pay a high price for anything less than perfection, so, if you buy the latest version of a publication and it is updated within a thirteen-month period (the current month plus the following twelve months), we send you the updated version entirely free by e-mail. On the other hand, should you buy a publication that isn't fully up to date, we discount it heavily. And, whichever publications you buy, you get a full refund of the price you paid should you attend a seminar for which that publication is a handout within the same thirteen-month period.

## Law Lookups®

By Costa Divaris

Law Lookups® are an entirely new way of presenting the actual text of legislation

First, the legislation is ‘marked up’, meaning that a large number of readers’ aids designed to help you find your way and understand the structure of the legislation are added to the text. These aids are inserted according to a defined set of editorial conventions, usually reproduced at the back of each Law Lookup®. Each piece of legislation is therefore presented in a uniform, ‘massively-value-added’ style.

Next, each amended provision is given a ‘Legislative History’, meaning that the date of its latest amendment is given. For amendments up to 2002, only the year itself is supplied. For later amendments, precise details of the effective date of each

amendment are supplied, an extract from the relevant explanatory memorandum is reproduced, and the wording of the provision before its amendment is preserved. With some Law Lookups®, you also get commentary on the meaning, significance and quality of the law, although we are presently winding down this feature, with commentary migrating to our seminar notes.

Because of their vast—and ever-expanding—size, electronic indexing and ‘click-throughs’, Law Lookups® are distributed only in electronic format, either on a CD or by e-mail, but printed and bound editions are available for purchase by arrangement.

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## Bsp Acts

By Costa Divaris

Our aim is eventually to bring you the entire tax canon in the Bsp Seminars® style

Bsp Acts offer you the entire text of a particular piece of legislation, in the same ‘massively value-added’ style of a Law Lookup®. They are distrib-

uted only in electronic format, either on a CD or by e-mail, but printed and bound editions are available for purchase by arrangement.

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## Bsp Bookclub

By Costa Divaris

Sometimes free, sometimes at a price—unique contributions to the tax field

Bsp Bookclub offers you a unique selection of professional aids, all aimed at helping you become better in your career. Publications in this series are

distributed only in electronic format, either on a CD or by e-mail, but printed and bound editions are available for purchase by arrangement.

## Just how up to date are our publications?

### Level 1

—Up to date with the very latest amendments—

Legislation	Act no	Year	Date promulgated
Taxation Laws Amendment Act	24	2011	10 Jan 2012
Taxation Laws Second Amendment Act	25	2011	14 Dec 2011

### Level 2

—Up to date with the second most recent round of amendments—

Legislation	Act no	Year	Date promulgated
Taxation Laws Amendment Act	7	2010	2 Nov 2010
Voluntary Disclosure Programme and Taxation Laws Second Amendment Act	8	2010	2 Nov 2010

### Level 3

—Up to date with the third most recent round of amendments—

Legislation	Act no	Year	Date promulgated
Taxation Laws Amendment Act	17	2009	30 Sept 2009
Taxation Laws Second Amendment Act	18	2009	30 Sept 2009

### Prior

—Up to date with the fourth most recent round of amendments—

Legislation	Act no	Year	Date promulgated
Revenue Laws Amendment Act	60	2008	8 January 2009
Revenue Laws Second Amendment Act	61	2008	8 January 2009

**Next amending acts expected: April 2012 (Tax Administration Act).**

## What seminar notes you can buy

Law Lookups® and Bsp Acts supplied by e-mail or on CD.

Printed and bound copies sent by post on arrangement.

Seminar notes printed and bound.

You will be billed R50 for the cost of postage.

You will be billed for the cost of postage of CDs.

List price is inclusive of VAT at 14%, subject to our discount policy

<b>Level 1</b>				
Full price.				
Up to date with the latest acts, Act 24 & 25 of 2011.				
Promulgated 10 January 2012 & 14 December 2011.				
Title	Order #	ed	pp	Price
Single-topic seminar				
Medical Expenses for Corporates & Individuals—March 2012 (self-covered)	nn1202	1 ed	150	R425
Day-and-a-half seminar				
VAT: All the Business Transactions—March 2012 (two volumes)	nn1201	3 ed	128 234	R2 200
Single-topic seminar				
The New Tax on Dividends—March 2012 Ver 2 (self-covered)	nn1200	1 ed	152	R425
Annual Tax Update (seminar s300)				
Tax Update Seminar—November 2011 Ver 2	nn1122	1 ed	142	R825

<b>Level 2</b>				
Take 30% off the listed price.				
Then compute your quantity discounts.				
Up to date with the immediately preceding acts, Act 7 & 8 of 2010.				
Promulgated 2 November 2010.				
Title	Order #	ed	pp	Price
Stand-alone Lookup®				
The VAT Amendments 2003–2010 Law Lookup®—November 2011	nl1103	11 ed	400	R825
New Law Series (seminar s312)				
The Tax Administration Act—A Practitioner’s Guide—September 2011	nn1120	1 ed	234	R825
Tax Catch-up (seminar s311)				
Tax Catchup Seminar—September 2011	nn1119	1 ed	184	R2 300
New Law Series (seminar s310)				
The Tax Administration Bill—A Comparative Analysis Vol I—July 2011	nn1118	1 ed	214	R825
The Tax Administration Bill—A Comparative Analysis Vol II—July 2011	nn1118	1 ed	154	
Tax Retreat (seminar s308)				

**Join the Bsp® Family**

PAYE Law Lookup®—May 2011	nl1101	9 ed	292	nn1112 R2 079 for all six sets of notes
Tax on Incentives Law Lookup®—May 2011	nl1102	5 ed	296	
Basic Principles of PAYE—May 2011	nn1113	3 ed	132	
Employer's Monthly & Annual PAYE, UIF & SDL Obligations—May 2011	nn1114	2 ed	72	
PAYE on Fringe Benefits & Allowances—May 2011	nn1115	3 ed	166	
PAYE on Offshore, Nonresident & Other Unusual Employees—May 2011	nn1116	2 ed	120	
Tax Rules on Remuneration & Incentives—May 2011	nn1117	1 ed	60	
<b>Tax Dimensions Of Series (seminar s307)</b>				
Tax Dimensions of Property Leases—Movable & Immovable—May 2011	nn1110	1 ed	135	R825
<b>Tax Dimensions Of Series (seminar s306)</b>				
Tax Dimensions of Borrowing & Lending—May 2011	nn1109	1 ed	116	R825
<b>How To Series (seminar s305)</b>				
How to Fight Penalties, Additional tax & Interest—March 2011 (ver 2)	nn1108	1 ed	80	R825
<b>How To Series (seminar s304)</b>				
How to Use the Voluntary Disclosure Programme—March 2011 (ver 2)	nn1107	1 ed	263	R825
<b>Tax Retreat (seminar s303)</b>				
Basic Principles of VAT—March 2011	nn1101	3 ed	80	nn1111 R2 079 for all six sets of notes
VAT Outputs & Inputs—March 2011	nn1102	3 ed	127	
VAT Exemptions, Zero-ratings & Apportionments—March 2011	nn1103	2 ed	137	
VAT Transactions—I—March 2011	nn1104	2 ed	124	
VAT Transactions—II—March 2011	nn1105	2 ed	152	
VAT on Imports & Exports—March 2011	nn1106	6 ed	149	
<b>Annual Tax Update (seminar s300)</b>				
Tax Update Seminar—November 2010	nn1021	1 ed	142	R825

**Level 3**

Take 60% off the listed price.

Then compute your quantity discounts.

Up to date with the immediately preceding acts, Act 17 & 18 of 2009.

Promulgated 30 September 2009.

<b>Title</b>	<b>Order #</b>	<b>ed</b>	<b>pp</b>	<b>Price</b>
<b>Tax Laws on Deceased Estates (seminar s302)</b>				
Tax Laws on Deceased Estates—October 2010	nn1018	3 ed	110	R825

**Join the Bsp® Family**

Estates & Trusts Law Lookup—September 2010 (CD only)	nl1004	10 ed	296	R825
<b>The Estate Duty Act (seminar s301)</b>				
The Estate Duty Act—October 2010	nn1017	3 ed	134	R825
Estates & Trusts Law Lookup—September 2010 (CD only)	nl1004	10 ed	296	R825
<b>Trust Administration: Good Deeds &amp; Bad (seminar s299)</b>				
Trust Administration: Good Deeds & Bad—September 2010	nn1016	4 ed	120	R825
Estates & Trusts Law Lookup—September 2010 (CD only)	nl1004	10 ed	296	R825
<b>How Trusts Pay All Taxes (seminar s298)</b>				
How Trusts Pay All Taxes—September 2010	nn1015	3 ed	146	R825
Estates & Trusts Law Lookup—September 2010 (CD only)	nl1004	10 ed	296	R825
<b>Thematic CGT: Transactions (seminar s297)</b>				
Thematic CGT: Transactions—July 2010	nn1013	1 ed	170	R825
<b>Thematic VAT: Transactions (seminar s296)</b>				
Thematic VAT: Transactions—July 2010	nn1014	1 ed	236	R825
<b>PAYE on Offshore, Nonresident &amp; Other Unusual Employees (seminar s295)</b>				
PAYE on Offshore, Nonresident & Other Unusual Employees—May 2010	nn1012	1 ed	98	R825
PAYE Law Lookup—Feb 2010 (CD only)	nl1001	8 ed	330	R825
<b>PAYE on Fringe Benefits &amp; Allowances (seminar s294)</b>				
PAYE on Fringe Benefits & Allowances—May 2010	nn1011	2 ed	150	R825
PAYE Law Lookup—Feb 2010 (CD only)	nl1001	8 ed	330	R825
<b>VAT on Imports &amp; Exports (seminar s293)</b>				
VAT on Imports & Exports—May 2010	nn1010	5 ed	154	R825
The VAT Amendments 2003–2009 Law Lookup—Feb 2010 (CD only)	nl1003	10 ed	590	R825
<b>VAT Exemptions, Zero-ratings &amp; Apportionments (seminar s292)</b>				
VAT Exemptions, Zero-ratings & Apportionments—May 2010	nn1009	1 ed	96	R825
The VAT Amendments 2003–2009 Law Lookup—Feb 2010 (CD only)	nl1003	10 ed	590	R825
<b>VAT Inputs &amp; Outputs (seminar s291)</b>				
VAT Inputs & Outputs—Mar 2010	nn1008	1 ed	84	R825
The VAT Amendments 2003–2009 Law Lookup—Feb 2010 (CD only)	nl1003	10 ed	590	R825
<b>Basic Principles of Personal Tax (seminar s290)</b>				
Basic Principles of Personal Tax—Mar 2010	nn1007	1 ed	94	R825
<b>A Provisional Taxpayer's Rights (seminar s289)</b>				
A Provisional Taxpayer's Rights—Mar 2010	nn1006	1 ed	76	R825

**Join the Bsp® Family**

Provisional Tax Law Lookup—Feb 2010 (CD only)	nl1002	6 ed	142	R825
<b>Employer's Monthly &amp; Annual PAYE, UIF &amp; SDL Obligations (seminar s288)</b>				
Employer's Monthly & Annual PAYE, UIF & SDL Obligations—Mar 2010 With Annexures	nn1005	1 ed	66 118	R825
PAYE Law Lookup—Feb 2010 (CD only)	nl1001	8 ed	330	R825
<b>Basic Principles of Income Tax &amp; Capital Gains Tax (seminar s287)</b>				
Basic Principles of Income Tax & Capital Gains—Feb 2010	nn1004	1 ed	86	R825
<b>Basic Principles of VAT (seminar s286)</b>				
Basic Principles of VAT—Feb 2010	nn1003	2 ed	70	R825
The VAT Amendments 2003–2009 Law Lookup—Feb 2010 (CD only)	nl1003	10 ed	590	R825
<b>Basic Principles of Provisional Tax (seminar s285)</b>				
Basic Principles of Provisional Tax—Feb 2010	nn1002	1 ed	68	R825
Provisional Tax Law Lookup—Feb 2010 (CD only)	nl1002	6 ed	142	R825
<b>Basic Principles of PAYE (seminar s284)</b>				
Basic Principles of PAYE—Feb 2010	nn1001	2ed	100	R825
PAYE Law Lookup—Feb 2010 (CD only)	nl1001	8 ed	330	R825
<b>Deceased Estates Law (seminar s283)</b>				
Tax Laws on Deceased Estates ABC Ver 2—Nov 2009	nn0915	2 ed	124	R825
Estates & Trusts Law Lookup—Oct 2009 (CD only)	nl0907	9 ed	192	R825
<b>Deceased Estates Law (seminar s282)</b>				
The Estate Duty Act ABC Ver 2—Nov 2009	nn0914	2 ed	168	R825
Estates & Trusts Law Lookup—Oct 2009 (CD only)	nl0907	9 ed	192	R825
<b>Trust Law (seminar s281)</b>				
Trust Administration—in the face of good & bad clauses in the deed Ver 2—Oct 2009	nn0913	3 ed	88	R825
Estates & Trusts Law Lookup—Oct 2009 (CD only)	nl0907	9 ed	192	R825
<b>Trust Law (seminar s280)</b>				
How Trusts Pay All Taxes Ver 2—Oct 2009	nn0912	2 ed	160	R825
Estates & Trusts Law Lookup—Oct 2009 (CD only)	nl0907	9 ed	192	R825
<b>Tax Update (seminar s279)</b>				
Tax Update 2010 (electronic version) Ver 2—Oct 2009 (CD only)	nn0911	1 ed	313	R690

**Prior**

Take 85% off the listed price.

Then compute your quantity discounts.

Up to date with the immediately preceding acts, Act 60 & 61 of 2008.

Promulgated 8 January 2009.

Title	Order #	ed	pp	Price
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**Join the Bsp® Family**

Corporate Taxation (seminar s278)				
Provisional Tax ABC (ver 2)	nn0910	5 ed	114	R825
Provisional Tax Law Lookup (ver 2) (CD only)	nl0904	5 ed	116	R825
Corporate Taxation (seminar s277)				
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PAYE on Offshore, Nonresident & Other Unusual Employees	nn1116	2	May 11	nn1012	May 10	✓
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VAT Transactions—I—March 2011	nn1104	2	Mar 11	Jul 10		✓
VAT Transactions—II—March 2011	nn1105	2	Mar 11	Jul 10		✓
VAT on Imports & Exports—March 2011	nn1106	6	Mar 11	May 10		✓
Tax Update Seminar—November 2010	nn1021	1	Nov 10	–	–	✓
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How Trusts Pay All Taxes—September 2010	nn1015	3	Sep 10	nn0912	Oct 09	✓
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The VAT Amendments 2003–2009 Law Lookup—Feb 2010 (CD only)	nl1003	10	May 10	nl0906	May 09	✓
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The Tax Law on Deductions & Trading Stock ABC (ver 2)	nn0906	3	Jun 09	nn0803	Jul 08	✓
Deductions, Accruals & Trading Stock Law Lookup (ver 2) (CD only)	nl0905	5	May 09	nl0806	Jul 08	✓
SA Dispute-resolution Tax Laws Vol 1 (CD only)	nb0904	7	Feb 09	nl0804	May 08	✓
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sa Dispute-resolution Tax Laws Vol 3 (CD only)	nb0904	7	Feb 09	nl0804	May 08	✓
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The Estate Duty Act—Jan 2010	na1001	8	Jan 10	na0901	Jan 09	✓
The Trust Property Control Act—Jan 2010	na1002	8	Jan 10	na0902	Jan 09	✓
The Transfer Duty Act—Jan 2010	na1003	8	Jan 10	na0903	Jan 09	✓
The Skills Development Levies Act—Jan 2010	na1004	6	Jan 10	na0904	Jan 09	✓
The Securities Transfer Tax Acts (two acts)—Jan 2010	na1005	5	Jan 10	na0905	Jan 09	✓
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<b>Title</b>	<b>Ref #</b>	<b>ed</b>	<b>Date</b>	<b>Prev ref</b>	<b>Date</b>	
s267: The Securities Transfer Tax Acts (x2)	na0815	3	Nov 08	na0810	Nov 08	✓
s267: The Securities Transfer Tax Acts (x2)	na0810	2	Nov 08	na0805	Feb 08	✓
s267: The Skills Development Levies Act	na0814	4	Nov 08	na0809	Nov 08	✓
s267: The Skills Development Levies Act	na0809	3	Nov 08	na0804	Feb 08	✓
s267: The Transfer Duty Act	na0813	6	Nov 08	na0808	Nov 08	✓
s267: The Transfer Duty Act	na0808	5	Nov 08	na0803	Feb 08	✓
s267: The Trust Property Control Act	na0812	6	Nov 08	na0807	Nov 08	✓
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s267: The Estate Duty Act	na0806	5	Nov 08	na0801	Feb 08	✓
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The Securities Transfer Tax Acts	na0804	1	Feb 08	—	—	*
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## Specimen page from a Law Lookup®

### Attribution in trusts

—Section 25B(1), (2), (2A), (3), (4), (5), (6), (7)

#### Income of trusts & beneficiaries

ITA s 25B

#### INCOME OF TRUSTS & THEIR BENEFICIARIES

[§25B]

#### Income of trusts and beneficiaries of trusts

ITA s 25B(1)

#### ATTRIBUTION OF INCOME OF TRUSTS

[§25B(1)]

**25B.** (1) Any amount received by or accrued to or in favour of any person during any year of assessment

*⚡ Note the reference to the year of assessment, which might be innocuous or could, even at this early stage, be ruinous to the career of a careless trustee. In any event, there is a second 'timing' shoe still to fall.*

in his or her capacity as the trustee of a trust, shall, subject to the provisions of section 7,

*⚡ Presumably, what this reservation means is that s 7 takes precedence over s 25B. But s 7 cannot possibly apply to the deceased testator under a will trust.*

to the extent to which that amount has been derived for the immediate or future benefit of any ascertained beneficiary who has a vested right to that amount during that year,

*⚡ Compare the corresponding wording of s 25: 'to the extent to which such income or amount has been derived for the immediate or future benefit of any ascertained heir or legatee of such deceased person'.*

*Note, chillingly, the insistence in s 25B but not in s 25 that the targeted beneficiary have a vested right to the income in the same year of assessment as that in which it was derived by the trustee. This is the promised second 'timing' shoe, if not boot.*

be deemed to be an amount which has accrued to that beneficiary,

*⚡ Since the amount is treated as being the beneficiary's, it cannot be anyone else's, under the principle that, in tax, a deemed (virtual) magnitude or entity annihilates its actual (analogue) counterpart. The trust is thus rendered a conduit, with the amount being attributed to the beneficiary. In other words, a 'vesting' amount is treated as being derived by the beneficiary, not the trust.*

and to the extent to which that amount is not so derived, be deemed to be an amount which has accrued to that trust.

*⚡ Whatever remains is the trust's amount. In other words, a 'non-vesting' amount is treated as being derived by the trust, not the beneficiary.*

#### ⚡ Legislative history ⚡

2005 Revenue Laws Amendment Act 32 of 2004.

Section 25B(1) substituted by s 27(1).

Effective date set as date of promulgation, 24 January 2005, and as applying to any year of assessment ending on or after that date by s 27(2).

#### Extract from the Explanatory Memorandum on the Revenue Laws Amendment Bill, 2004

See after s 25B(7).

#### Discretionary rights

ITA s 25B(2)

#### EXERCISE OF DISCRETIONARY POWER

[§25B(2)]

(2) Where a beneficiary has acquired a vested right to any **amount** referred to in [s 25B(1)] in consequence of the exercise by the trustee of a discretion vested in him or her in terms of the relevant deed of trust, agreement or will of a deceased person, that amount shall for the purposes of that subsection [s 25B(1)] be deemed to have been derived for the benefit of that beneficiary.

*⚡ Thus are discretionary trusts treated. The trustees' discretionary award to a beneficiary creates a vested right in his or her favour, and the conduit opens, attributing the amount once again to the beneficiary. In other words, the exercise of their discretionary powers by the trustees in favour of a beneficiary is equivalent to a vesting of an amount in that beneficiary.*

*It is important for an understanding of s 25B(3) that a 's 25B(2)' right be deemed to be a 's 25B(1)' right.*

#### ⚡ Legislative history ⚡

2005 Revenue Laws Amendment Act 32 of 2004.

Section 25B(2) substituted by s 27(1).

Effective date set as date of promulgation, 24 January 2005, and as applying to any year of assessment ending on or after that date by s 27(2).

#### Extract from the Explanatory Memorandum on the Revenue Laws Amendment Bill, 2004

See after s 25B(7).

## Specimen page from notes

### In the bad old days

Before the advent of the CGT any investor holding fixed property as a capital asset who wanted to go over to trading with it and so convert it into trading stock ran very considerable risks. In the event that the investor was unaware of these risks and simply went ahead with the redevelopment and redeployment of the property, the risk would manifest itself in the form of a claim from SARS for an accounting for income tax on the full proceeds of the disposal of the trading stock created in this way, ameliorated only by the deduction of the *historical* cost of the property plus the costs of redevelopment. This was the notorious *Natal Estates* principle, which was particularly obscure, on account of being juxtaposed with a later, very similar case decided completely differently. And although a judge once suggested that in such circumstances an apportionment should be made as between the period of holding as a capital asset and the period of holding as trading stock, the suggestion fell from sight like a very small pebble dropped into a very large pool.

A better advised investor, especially about his or her own personal limitations as a property developer and speculator, would often simply sell the property outright to a professional developer and so pocket what were the proceeds of a simple sale on capital account—at a time when there was no CGT. While there were perhaps smaller profits to be made, they were more certain. On the other hand, the ambitiously courageous investor would take the improvement of the property—while it was still a capital asset—as far as he or she dared, on the basis of the principle of ‘adapting a capital asset to the exigencies of the market’. For example, authority for subdivision might be obtained but expenses would be kept to a minimum, while no marketing would be undertaken. The property would then be independently valued and sold to a company owned by the investor. That company would then act as a property developer and speculator, accepting liability to account for income tax as a result of its activities. Lots could go wrong with this approach but seldom, if ever, did, at least not from a fiscal point of view.

Since it was essential to have a separate legal entity carry on trading activities, and since independent property developers, who help to set prices for ‘raw’ property, strangely want to make a living even in a risky commercial environment, a

large portion of the ultimate profit would end up being taxed at effective corporate rates (which were not always lower than maximum personal rates) and as income, rather than as, as it then was, tax-free capital.

### The CGT has changed some of this

The introduction of the CGT led, for the first time, to provision being made, both for CGT and trading stock purposes, for a change in the fiscal character of an asset even while it is still owned by the same taxpayer (para 12(2)(c) of the Eighth Schedule to the Income Tax Act and s 22(8)(b)(v) of the Income Tax Act; see the *Lookup*). But since, for all taxpayers, the effective rate of the CGT is substantially lower than the effective rate of income tax, plus, for companies, the STC, and since leopards do not change their spots, to live through such an experience, even today, can be cause for a considerable degree of fiscal anxiety.

- While you no longer have to sell your property to a company owned by you, you still have to decide up to what point you may ‘adapt your property to the exigencies of the market’ before calling in the valuers and accepting that all profits from then on will attract not the gentle CGT but the much harsher income tax plus, for companies, the STC.
- And you still have to be very careful in choosing what to do during the ‘capital stage’. For example, building a show house on the property is out, as would be the acceptance of deposits or lavish—or even any—marketing.
- And, for commercial reasons, you might still need a company or separate company to undertake the development and marketing of the property.

What we do not yet know is whether SARS will be any better at monitoring this type of development than it used to be, pre-CGT. Since its past efforts on this score were so inconspicuous as to be indistinguishable from absolute neglect, it ought not to be too much to expect something better, although with SARS you never know.

On the other hand, should you waive R30 000 of the loan account owing to you by your child or family trust, expect to be treated like worse than scum and to have legal proceedings assiduously launched against you.





# ***Tax Shock, Horror***

**An irreverent newsletter designed to keep you up to date**

## **The newsletter**

*Tax Shock, Horror* is an irreverent newsletter designed to keep you up to date by Costa Divaris. It is distributed free to subscribers by e-mail.

It's principal function is to present you, on the first business day of each month, with a 'Monthly Listing' of and commentary on the latest legislation and legislative material to emerge or to be found since the previous issue.

This is a very thorough and comprehensive service, involving a monthly search of the SARS, National Treasury, doj&cd, SARB, SAFLII, and Government Portal websites, the *Government Gazettes* and the major daily and weekly newspapers. Eventually, *everything* significant in the tax field is noted here (other than customs tariff changes).

In 'Monthly Notebook' Costa Divaris comments on topical developments in the tax field, often raised by subscribers, covering all taxes. Also included occasionally are contributions by subscribers.

There are also monthly Feature Supplements by a team of pre-eminent professionals:

- *Cases* by Julian Ware—comprising short summaries of and commentaries on the latest reported tax cases or, when no current cases have been reported, cases reported in the recent past.
- *Briefing* by Michael Stein—illustrations of topical tax issues.
- *Davey's Locker* by Tony Davey—mainly on retirement funds and insurance.
- *Evidence Corner* by Andrew Paizes—on the law of evidence, which sadly seldom features in tax matters.
- *Shortcut Keys in Word* by Duncan McAllister—how to save time on your PC.

The newsletter includes a standing offer to the entire nation to supply by e-mail any listed public-access document included in the *Tax Shock, Horror Database*.

Subscribers maintain a robust correspondence with the Editor, as much as possible of which is published.

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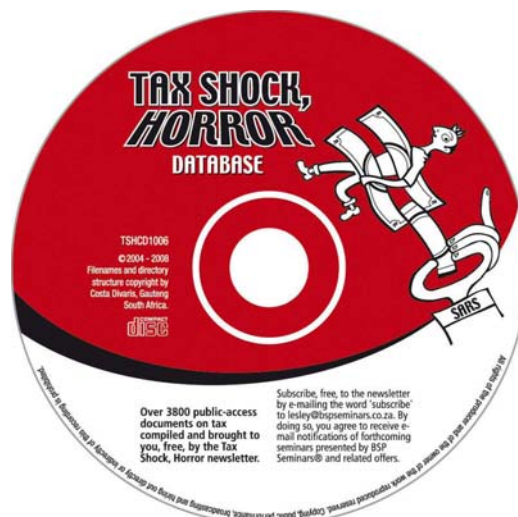
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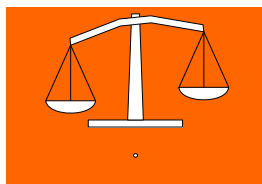
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# Legislation registry

Where to find the latest treatment of a particular provision in a reference-manual  
 (This registry is used to ensure that our latest reference-manuals reflect the latest law.)  
 (Highlighted sections are those amended by the latest episode of legislation.)

## Administration of Estates Act

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Section:						
1						
absentee	nl1004	Level 3				
act of insolvency	nl1004	Level 3				
appraiser	nl1004	Level 3				
bank	nl1004	Level 3				
court	nl1004	Level 3				
curator	nl1004	Level 3				
executor	nl1004	Level 3	nl0805	nl0813	nl0907	nl0715
heir	nl1004	Level 3	nl0805	nl0813	nl0907	nl0715
immovable property	nl1004	Level 3	nl0805	nl0813	nl0907	nl0715
letters of curatorship	nl1004	Level 3				
letters of executorship	nl1004	Level 3	nl0805	nl0813	nl0907	nl0715
letters of tutorship	nl1004	Level 3				
Magistrate	nl1004	Level 3				
Master	nl1004	Level 3				
Minister	nl1004	Level 3				
office	nl1004	Level 3				
person under curatorship	nl1004	Level 3				
property	nl1004	Level 3	nl0805	nl0813	nl0907	nl0715
State	nl1004	Level 3				
trustee	nl1004	Level 3	nl0805	nl0813	nl0907	nl0715
tutor	nl1004	Level 3				
9(1), (2), (3)	nl1004	Level 3				
11(1), (2)	nl1004	Level 3	nl0805	nl0813	nl0907	nl0715
13(1) to (3)	nl1004	Level 3	nl0805	nl0813	nl0907	nl0715
14(1), (2)	nl1004	Level 3	nl0805	nl0813	nl0907	nl0715
20(1), (2), (3)	nl1004	Level 3				
21	nl1004	Level 3	nl0805	nl0813	nl0907	nl0715
25(1), (2)	nl1004	Level 3	nl0805	nl0813	nl0907	nl0715
26(1)	nl1004	Level 3	nl0805	nl0813	nl0907	nl0715
26(1A)	nl1004	Level 3	nl0805	nl0813	nl0907	nl0715
26(2) to (4)	nl1004	Level 3	nl0805	nl0813	nl0907	nl0715
27(1), (2)	nl1004	Level 3	nl0805	nl0813	nl0907	nl0715
27(3) <i>deleted</i>	nl1004	Level 3	nl0805	nl0813	nl0907	nl0715

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34(1) to (6)	nl1004	Level 3				
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34(8) to (13)	nl1004	Level 3				
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35(1A)	nl1004	Level 3				
35(2)	nl1004	Level 3				
35(2A)	nl1004	Level 3				
35(3), (4)	nl1004	Level 3				
35(5)(a), (5)(b)	nl1004	Level 3				
35(6) to (13)	nl1004	Level 3				
37	nl1004	Level 3	nl0805	nl0813	nl0907	nl0715
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52	nl1004	Level 3				
53	nl1004	Level 3				
54(1) to (5)	nl1004	Level 3				
55(1), (2)	nl1004	Level 3				
56(1), (2)	nl1004	Level 3				
56(3)(a), (3)(b)	nl1004	Level 3				

*Age of Majority Act repealed*

Provision	Reference-manual	Level	Reference-manual	Reference-manual	Reference-manual	Reference-manual
Section:						nl0715

**Banks Act**

Provision	Reference-manual	Level	Reference-manual	Reference-manual	Reference-manual	Reference-manual
Section:						
54(8A)	Na1003	Level 3				

**Basic Conditions of Employment Act**

Provision	Reference-manual	Level	Reference-manual	Reference-manual	Reference-manual	Reference-manual
Section:						
1						
'temporary employment service'	nl1001	Level 3	nl0608	ns0610	nl0708	nl0901
32(1) to (4)	nl1001	Level 3	nl0608	nl0811	nl0708	nl0901
34(1) to (5)	nl1001	Level 3	nl0608	nl0811	nl0708	nl0901

**GN 356 of 14 March 2003**

Provision	Reference-manual	Level	Reference-manual	Reference-manual	Reference-manual	Reference-manual
Paragraph:						
Full text	nl0708	Prior				

**Children's Act**

Provision	Reference-manual	Level	Reference-manual	Reference-manual	Reference-manual	Reference-manual
Section:						
1						
'child'	nl1004	Level 3	nl0813	nl0907	nl0708	
'marriage'	nl1004	Level 3	nl0813	nl0907	nl0708	
'This Act'	nl1004	Level 3	nl0813	nl0907	nl0708	
10	nl1004	Level 3	nl0813	nl0907	nl0805	
17	nl1004	Level 3	nl0813	nl0907	nl0805	nl0715
313	nl1004	Level 3	nl0813	nl0907	nl0805	nl0715
314	nl1004	Level 3	nl0813	nl0907	nl0805	nl0715
315	nl1004	Level 3	nl0813	nl0907	nl0805	nl0715
Schedule 4	nl1004	Level 3	nl0813	nl0907	nl0805	nl0715

**Close Corporations Act**

Provision	Reference-manual	Level	Reference-manual	Reference-manual	Reference-manual	Reference-manual
Section:						
29	nl0610	Prior				

**Collective Investment Schemes Control Act**

Provision	Reference-manual	Level	Reference-manual	Reference-manual	Reference-manual	Reference-manual
Section:						
99(7)						

**Companies Act**

Provision	Reference-manual	Level	Reference-manual	Reference-manual	Reference-manual	Reference-manual
Section:						
143(1) to (3)	nl1004	Level 3	nl0805	nl0813	nl0907	nl0715
144	nl1004	Level 3	nl0805	nl0813	nl0907	nl0715
144A(1) to (3)	nl1004	Level 3	nl0805	nl0813	nl0907	nl0715

**Company Tax Amendment Decree, 1994 of former Republic of Ciskei *repealed***

Provision	Reference-manual	Level	Reference-manual	Reference-manual	Reference-manual	Reference-manual
Section:						

**Diamond Export Levy Act**

Provision	Reference-manual	Level	Reference-manual	Reference-manual	Reference-manual	Reference-manual
Section:						
1						
'value'						
5(1)						
11(1)(a)						
11(1)(b)						
14						

**Diamond Export Levy (Administration) Act**

<b>Provision</b>	<b>Refer- ence- manual</b>	<b>Level</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>
Section:						
1						
'Customs and Excise Act'						
2(2) <i>deleted</i>						
2(3)						
4(1)						
5(2)						
14(3)(aA)						
14(5)						

**Estate Duty Act**

<b>Provision</b>	<b>Refer- ence- manual</b>	<b>Level</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>
Section:						
Full text						
1						
'child'	na1001	Level 3	na0806	na0811	na0801	na0901
'close corporation'	na1001	Level 3	na0806	na0811	na0801	na0901
'Commissioner'	na1001	Level 3	na0806	na0811	na0801	na0901
'company'	na1001	Level 3	na0806	na0811	na0801	na0901
'domestic policy'	na1001	Level 3	na0806	na0811	na0801	na0901
'duty'	na1001	Level 3	na0806	na0811	na0801	na0901
'executor'	na1001	Level 3	na0806	na0811	na0801	na0901
'fair market value'	na1001	Level 3	na0806	na0811	na0801	na0901
'family company'	na1001	Level 3	na0806	na0811	na0801	na0901
'liquidation and distribu- tion account'	na1001	Level 3	na0806	na0811	na0801	na0901
'Master'	na1001	Level 3	na0806	na0811	na0801	na0901
'relative'	na1001	Level 3	na0806	na0811	na0801	na0901
'South African Revenue Service'	na1001	Level 3	na0806	na0811	na0801	na0901
'spouse'	na1001	Level 3	na0806	na0811	na0801	na0901
'stocks or shares'	na1001	Level 3	na0806	na0811	na0801	na0901
1(2) <i>deleted</i>	na1001	Level 3	na0806	na0811	na0801	na0901
2(1), (2)	na1001	Level 3	na0806	na0811	na0801	na0901
3(1) to (3)	na1001	Level 3	na0806	na0811	na0801	na0901
3(2)	na1001	Level 3	na0806	na0811	na0801	na0901
3(2)(i)	na1001	Level 3		na0811		na0901
3(3)	na1001	Level 3	na0806	na0811	na0801	na0901
3(3)(a) <i>bis deleted</i>	na1001	Level 3	na0806	na0811	na0801	na0901
3(4) <i>deleted</i>	na1001	Level 3	na0806	na0811	na0801	na0901
3(5)	na1001	Level 3	na0806	na0811	na0801	na0901
4	na1001	Level 3	na0806	na0811	na0801	na0901
4A(1), (3)	na1001	Level 3	na0806	na0811	na0801	na0901
4A(3)	na1001	Level 3	na0806	na0811	na0801	na0901
4A(3)(b)	na1001	Level 3	na0806	na0811	na0801	na0901
4A(4), (5)	na1001	Level 3	na0806	na0811	na0801	na0901
4A(6)	na1001	Level 3	na0806	na0811	na0801	na0901
5(1)	na1001	Level 3	na0806	na0811	na0801	na0901
5(1A)	na1001	Level 3	na0806	na0811	na0801	na0901
5(2) to (5)	na1001	Level 3	na0806	na0811	na0801	na0901
6(1) to (3)	na1001	Level 3	na0806	na0811	na0801	na0901
7(1), (2)	na1001	Level 3	na0806	na0811	na0801	na0901
8(1)	na1001	Level 3	na0806	na0811	na0801	na0901
8(2) <i>deleted</i>	na1001	Level 3	na0806	na0811	na0801	na0901

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8(3)	na1001	Level 3	na0806	na0811	na0801	na0901
<i>8bis deleted</i>	na1001	Level 3	na0806	na0811	na0801	na0901
8A(1) to (4)	na1001	Level 3	na0806	na0811	na0801	na0901
8B	na1001	Level 3	na0806	na0811	na0801	na0901
8C(1) to (4)	na1001	Level 3	na0806	na0811	na0801	na0901
8D(1) to (15)	na1001	Level 3	na0806	na0811	na0801	na0901
8D(16)(a), (16)(b)	na1001	Level 3	na0806	na0811	na0801	na0901
8D(17)	na1001	Level 3	na0806	na0811	na0801	na0901
8E(1) to (8)	na1001	Level 3	na0806	na0811	na0801	na0901
8E(9)(a), (9)(b)	na1001	Level 3	na0806	na0811	na0801	na0901
8E(10)	na1001	Level 3	na0806	na0811	na0801	na0901
9(1), (2)	na1001	Level 3	na0806	na0811	na0801	na0901
9(3)	na1001	Level 3	na0806	na0811	na0801	na0901
9(4)(a) to (4)(c)	na1001	Level 3		na0811	na0801	na0901
9A	na1001	Level 3	na0806	na0811	na0801	na0901
9A(i)	na1001	Level 3				
9B(1), (2)	na1001	Level 3	na0806	na0811	na0801	na0901
10(1), (2)	na1001	Level 3	na0806	na0811	na0801	na0901
11	na1001	Level 3	na0806	na0811	na0801	na0901
12	na1001	Level 3	na0806	na0811	na0801	na0901
proviso	na1001	Level 3				
12A	na1001	Level 3	na0806	na0811	na0801	na0901
12B	na1001	Level 3	na0806	na0811	na0801	na0901
13(1) to (3)	na1001	Level 3	na0806	na0811	na0801	na0901
14	na1001	Level 3	na0806	na0811	na0801	na0901
15	na1001	Level 3	na0806	na0811	na0801	na0901
16	na1001	Level 3	na0806	na0811	na0801	na0901
17	na1001	Level 3	na0806	na0811	na0801	na0901
18	na1001	Level 3	na0806	na0811	na0801	na0901
<i>19 deleted</i>	na1001	Level 3	na0806	na0811	na0801	na0901
20	na1001	Level 3	na0806	na0811	na0801	na0901
<i>21 deleted</i>	na1001	Level 3	na0806	na0811	na0801	na0901
<i>22 deleted</i>	na1001	Level 3	na0806	na0811	na0801	na0901
23	na1001	Level 3	na0806	na0811	na0801	na0901
<i>23bis</i>	na1001	Level 3	na0806	na0811	na0801	na0901
24(1) to (3)	na1001	Level 3	na0806	na0811	na0801	na0901
25(1)	na1001	Level 3	na0806	na0811	na0801	na0901
25(2)(a) to (2)(c)	na1001	Level 3	na0806	na0811	na0801	na0901
25(3) to (6)	na1001	Level 3	na0806	na0811	na0801	na0901
25A(1) to (3)	na1001	Level 3	na0806	na0811	na0801	na0901
26(1), (2)	na1001	Level 3	na0806	na0811	na0801	na0901
26(3) to (5) <i>deleted</i>	na1001	Level 3	na0806	na0811	na0801	na0901
27(1) to (4)	na1001	Level 3	na0806	na0811	na0801	na0901
28(1), (2)	na1001	Level 3	na0806	na0811	na0801	na0901
28A(1), (2)	na1001	Level 3	na0806	na0811	na0801	na0901
29	na1001	Level 3	na0806	na0811	na0801	na0901
30	na1001	Level 3	na0806	na0811	na0801	na0901
31(1), (2)	na1001	Level 3	na0806	na0811	na0801	na0901
32	na1001	Level 3	na0806	na0811	na0801	na0901
Schedules:						
First Schedule	na1001	Level 3	na0806	na0811	na0801	na0901
Second Schedule	na1001	Level 3	na0806	na0811	na0801	na0901

**Highlight** indicates amendment by the Taxation Laws Amendment Act 24 of 2011.

**Highlight** indicates amendment by the Taxation Laws Second Amendment Act 25 of 2011.

**GN 125 of 27 January 1956**

<b>Provision</b>	<b>Refer- ence- manual</b>	<b>Level</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>
Paragraph:						
Full text						
	na0801	Prior	na0701	na0601	na0704	

**GN 641 of 13 April 1956**

<b>Provision</b>	<b>Refer- ence- manual</b>	<b>Level</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>
Paragraph:						
Full text						
	na0801	Prior	na0701	na0601	na0704	

**GN 964 of 22 June 1962**

<b>Provision</b>	<b>Refer- ence- manual</b>	<b>Level</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>
Paragraph:						
Full text						
	na0801	Prior	na0701	na0601	na0704	

**GN R 1942 of 23 September 1977**

<b>Provision</b>	<b>Refer- ence- manual</b>	<b>Level</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>
Rule:						
Full text						
	na0801	Prior	na0701	na0601	na0704	

**Final relief on Tax, Interest, Penalty and Additional Tax Act, 1995 *repealed***

<b>Provision</b>	<b>Refer- ence- manual</b>	<b>Level</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>
Section:						

**Income Tax Act, 1968**

<b>Provision</b>	<b>Refer- ence- manual</b>	<b>Level</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>
Section:						
1						
opening	nn1202	Level 1				
‘agent’	nb0904	Prior	nl0605	nl0613	nl0707	nl0804
‘assessment’	nl1002	Level 3	nl0804		nl0904	nb0904
‘average exchange rate’	nl0905	Prior	nl0709	nl0806	nl0807	
‘beneficiary’	nl1004	Level 3	nl0805	nl0813	nl0907	nl0715
‘benefit fund’	nn1202	Level 1	nl0805	nl0612	nl0607	nl0715
‘building society’ <i>deleted</i>						
‘business day’	nb0904	Prior	nl0605	nl0613	nl0707	nl0804
‘capital gain’	nl1004	Level 3				
‘capitalization shares’ <i>de- leted</i>						
‘child’	nl1004	Level 3	nl0805	nl0813	nl0907	nl0715
‘close corporation’	nb0904	Prior	nl0804	nl0610	nl0613	nl0707
‘Commissioner’	nb0904	Prior	nl0603	nl0612	nl0607	nl0804
‘company’	nb0904	Prior	nl0707	nl0804		
para (e)(ii)						
para (f)						
<i>words added</i>						
‘connected person’	nl1004	Level 3	nl0505	nl0610		
words preceding (b)(i)	nl1004	Level 3				
para (bA)	nl1004	Level 3				
para (d)(i), (v)	nn1122	Level 1				
para (d)(vi)(bb)	nl1004	Level 3				
proviso	nl1004	Level 3				
‘contributed tax capital’	nn1122	Level 1				
‘contributed tax capital’	nn1122	Level 1				
‘controlled group com- pany’	nl0505	Prior				
‘controlling group com- pany’	nl0505	Prior				
‘controlled foreign com- pany’	nl0505	Prior				
‘co-operative’	nb0904	Prior	nl0707	nl0804		
‘date of assessment’	nl1002	Level 3	nl0707	nl0804	nl0904	nb0904
‘date of deep level produc- tion’ <i>deleted</i>						
‘date of sequestration’	nb0904	Prior	nl0605	nl0613	nl0707	nl0804
‘depreciable asset’	nl0905	Prior	nl0714	nl0709	nl0806	nl0807
‘director’	nb0904	Prior	nl0605	nl0613	nl0707	nl0804
‘dividend’						
opening	nl0903	Prior	nl0604	nl0610	nb0806	
(a), (b)	nl0903	Prior			nb0806	
(c)	nl0903	Prior			nb0806	
(cA) <i>deleted</i>	nl0903	Prior			nb0806	
(cB)	nl0903	Prior			nb0806	
(d) <i>deleted</i>	nl0903	Prior			nb0806	
(e) to (j)	nl0903	Prior			nb0806	
(i), (ii)	nl0903	Prior			nb0806	
(iiA), (iiB)	nl0903	Prior			nb0806	
(iii)	nn1122	Level 1	nl0903		nb0806	
(iiiA)	nl0903	Prior			nb0806	
(iv), (v)	nn1122	Level 1	nl0903		nb0806	
provisos	nl0903	Prior			nb0806	
‘dividend’	nn1122	Level 1				

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'entertainment expenditure' <i>deleted</i>	nl0905	Prior	nl0709	nl0802	nl0806	nl0807
'equity share'	nn1122	Level 1				
'equity share'	nn1122	Level 1				
'equity share capital' <i>substituted</i>						
'executor'	nl1004	Level 3	nl0805	nl0810	nl0907	nb0904
'financial instrument'						
para (a)	nn1122	Level 1				
'financial year'	nb0904	Prior	nl0804	nl0610	nl0613	nl0707
'foreign company'						
'foreign dividend'	nn1122	Level 1				
'foreign partnership'	nn1122	Level 1				
'foreign return of capital'	nn1122	Level 1				
'functional currency'						
'government grant'						
'government scrapping payment'						
'gross income'						
opening	nl1102	Level 2	nl0807	nl0902	nl0903	nl0905
(a)						
(b)						
(c)	nl1102	Level 2	nl0504	nl0802		nl0902
words preceding proviso	nn1122	Level 1				
(cA)	nl1102	Level 2	ns0602	nl0802		nl0902
words following sub-para (iv)	nn1122	Level 1				
(d)	nn1122	Level 1	nl0504	nl1102	nl0802	nl0902
(e)	nn1122	Level 1	nl1102	nl0801	nl0802	nl0902
(eA)	nl0801	Prior	nl0504	nl0712		
(eB) <i>deleted</i>	nl0801	Prior	nl0504	nl0505	nl0712	
(eC) <i>deleted</i>						
(f)	nl1102	Level 2	nl0504	nl0802		nl0902
(g)	nl0607	Prior	ns0602	nl0505		
words preceding sub-para (i)	nn1122	Level 1				
(gA)	nn1122	Level 1	nl0505			
(h)	nl0607	Prior	ns0602	nl0505		
(i)	nl1102	Level 2	ns0602	nl0607	nl0802	
(jA)	nn1122	Level 1	nl0505			
(k)	nn1122	Level 1				
(l)						
(lA)						
(lB) <i>deleted</i>	nl0505	Prior				
(m)	nn1122	Level 1	nl1102	nl0801	nl0802	nl0902
proviso	nl1102	Level 2				
(mA)	nl1102	Level 2				
(n)	nl0905	Prior	nl0709	nl0807	nl0806	
provisos	nl0905	Prior	ns0602	nl0709	nl0806	nl0807
'group of companies'	nl0505	Prior				
para (a)	nn1122	Level 1				
'headquarter company'	nn1122	Level 1				
'hotel keeper'	nl0905	Prior	nl0709	nl0806		nl0807
'income'	nl1102	Level 2	nl0903	nl0610	nl1004	nl0902
'insolvent estate'	nl1004	Level 3	nb0904	nl0613	nl0707	nl0804
'JSE Limited Listings Requirements'						
'listed company'	nl0610	Prior	nl0505			
para (a)						
'listed share'						
'living annuity'						

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para (e)	nn1122	Level 1				
'local authority' <i>deleted</i>						
'low-cost residential unit'	nl0905	Prior				
'lump sum benefit'						
'married woman' <i>deleted</i>	nl1102	Level 2	nb0904	nl0804	nl0805	nl0810
'mining operations, mining'	nl0905	Prior	nl0709	nl0806	nl0807	
'Minister'	nb0904	Prior	nl0804			
'municipality'	nb0904	Prior	nl0804			
'mutual building society' <i>deleted</i>						
'nominal retirement age'						
'nominal value' <i>deleted</i>						
'other deep level gold mine' <i>deleted</i>						
'pension fund'	nl0905	Prior	nl0709	nl0801	nl0806	nl0807
para (c), proviso (ii)(bb)	nn1122	Level 1				
'pension preservation fund'			nl0804	nl0802	nl0707	nl0715
words preceding proviso	nn1122	Level 1				
para (a)(i) words preceding item (aa) of proviso	nn1122	Level 1				
para (a)(ii) words preceding item (aa) of proviso	nn1122	Level 1				
para (a)(iii) of proviso	nn1122	Level 1				
para (b) of proviso, words preceding subpara (i)	nn1122	Level 1				
'permanent establishment' proviso	nl0905	Prior				
'person'	nl1102	Level 2	nl0902	nl1004	nl0813	nb0904
'portfolio of a collective investment scheme'						
'portfolio of a collective investment scheme in participation bonds'						
'portfolio of a collective investment scheme in property'						
'portfolio of a collective investment scheme in securities'						
'portfolio of a declared collective investment scheme'						
'prescribed'	nb0904	Prior	nl0804			
'prescribed rate'	nl1002	Level 3	nl0601	nl0710	nl0904	nb0904
'provident fund' further proviso	nl0905	Prior	nl0709	nl0801	nl0806	nl0807
'provident preservation fund'						
para (a)(iii) of proviso	nn1122	Level 1				
para (b) of proviso, words preceding subpara (i)	nn1122	Level 1				
'qualifying investor'						
'regional electricity distributor'						
'regulation'	nb0904	Prior	nl0605	nl0613	nl0804	
'relative'	nl1102	Level 2	nb0904	nl1004	nl0907	nl0902
'representative taxpayer'	nl1004	Level 3	nl0810	nl0805	nl0907	nb0904
'Republic'	nb0904	Prior	nl0804			
'resident'	nl1102	Level 2	nl0802	nl0505	nl1004	
'residential unit'	nl0905	Prior				

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'retirement annuity fund'	nl0801	Prior				
para (b) of proviso, words preceding subpara (i)	nn1122	Level 1				
'retirement date'	nn1122	Level 1				
'retirement funding employment'	nl1102	Level 2	nl0901	nl0902	nl1001	nl1101
'retirement fund lump sum benefit'	nl1102	Level 2	nl0901	nl0902	nl1001	nl1101
'retirement lump sum withdrawal benefit'	nl1102	Level 2	nl0901	nl0902	nl1001	nl1101
'return of capital'	nn1122	Level 1				
'securities lending arrangement'	nl0905	Prior	nl0807			
'severance benefit'	nl1102	Level 2				
words preceding para (a)	nn1122	Level 1				
words following para (c)(ii)	nn1122	Level 1				
proviso	nn1122	Level 1				
'share'	nn1122	Level 1				
'South African Revenue Service'	nb0904	Prior	nl0804			
'Republic'	nb0904	Prior	nl0804			
'shareholder' (deleted)	nn1122	Level 1	nl0804	nb0904		
para (a), (b)						
'special trust'	nl1004	Level 3	nl0805	nl0706	nl0907	nl0715
'specified date'	nl0505	Prior				
'spot rate'	nl0905	Prior	nl0709	nl0806	nl0807	
'spouse'	nl1004	Level 3	nl0810	nl0805	nl0907	nb0904
'tax, the tax, taxation'	nl1004	Level 3	nl1002	nl0804	nl0904	nb0904
'taxable capital gain'	nl1004	Level 3				
'taxable income'	nl1102	Level 2	nl0903	nl1004	nl0802	nl0902
'taxable benefit'						
'taxpayer'	nl1004	Level 3	nb0904	nl0810	nl0610	nl0707
'this Act'	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
'trade'	nl1102	Level 2	nl0903	nl0905	nl0807	nl0902
'trading stock'	nl0905	Prior	nl0709	nl0714	nl0806	nl0807
'trust'	nl1004	Level 3	nl0805	nl0810	nl0907	nb0904
'trustee'	nl1004	Level 3	nl0805	nl0810	nl0907	nb0904
'water services provider'						
'withdrawal interest'						
'year of assessment'	nl1004	Level 3	nl0905	nl0807	nl0810	nb0904
2(1)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
2(2) deleted						
3(1) to (4)	nl1002	Level 3	nl0804		nl0904	nb0904
3(4)(a)	nn1202	Level 1				
3(5)	nl1002	Level 3	nl0804		nl0904	nb0904
3(6), (7)	nl1002	Level 3	nl0804		nl0904	nb0904
4(1)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
4(1)(c)(iii)						
4(1)(c)(iv)						
4(1A) to (1E)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
4(2)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
4(2A) to (2B)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
4(3) to (4)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
4A	nb0904	Prior	nl0707	nl0804	nl0810	
5(1)	nl1102	Level 2	nl1101	nl1004	nl1002	nl1001
5(1A) deleted	nl1102	Level 2	nl1101	nl1101	nl1002	nl1001
5(2)	nl1101	Level 2	nl0904	nl0901	nl1002	nl1001
Rates set out in paras 1, 3, 4, 5, 6, 7, 8, and 10 of Appendix I.						
5(2A) deleted	nl1002	Level 3	nl0710		nl0904	
5(2B) deleted						

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5(3) <i>deleted</i>	nl0710	Prior				
5(4) <i>deleted</i>						
5(5) <i>deleted</i>						
5(6) <i>deleted</i>						
5(7)	nl1101	Level 2	nl0904	nl0901	nl1002	nl1001
5(8) <i>deleted</i>	nl1002	Level 3			nl0904	
5(9)	nl1102	Level 2	nl0504	nl0802	nl0902	
5(10)	nl1102	Level 2	nl0504	nl0802	nl0902	
Words preceding proviso	nn1122	Level 1				
Words preceding proviso	nn1122	Level 1				
6(1)	nn1122	Level 1	nl1102			
6(2)	nl1102	Level 2				
6(2)(a)	nn1122	Level 1	nl1102			
Amended amount set out in third column opposite the relevant section in the table in para 2 of Appendix I.						
6(2)(a)	nn1122	Level 1				
6(2)(b)	nn1122	Level 1	nl1102			
Amended amount set out in third column opposite the relevant section in the table in para 2 of Appendix I.						
6(2)(b)	nn1122	Level 1				
6(2)(c)	nn1122	Level 1				
6(3) <i>deleted</i>						
6(4)	nl1102	Level 2				
6(5)	nn1122	Level 1	nl1102			
6A(1)	nn1122	Level 1	nn1202			
6A(2)(a), (b)	nn1122	Level 1	nn1202			
6A(3), (4)	nn1122	Level 1	nn1202			
6bis <i>deleted</i>	nl1102	Level 2				
6quat(1)	nn1122	Level 1	nl0709	nl0807	nl0905	nl0806
6quat(1A)(a)(ii) <i>deleted</i>	nn1122	Level 1				
6quat(1B)	nl0905	Prior	nl0709	nl0807		nl0806
6quat(1B)(a), words preceding proviso	nn1122	Level 1				
6quat(1B)(a)(i)	nn1122	Level 1				
6quat(1B)(iA)(aa) <i>deleted</i>	nn1122	Level 1				
6quat(1B)(iA)(bb)	nn1122	Level 1				
6quat(1B)(e) <i>deleted</i>	nl0905	Prior		nl0807		nl0806
6quat(1C), (1D)	nl0905	Prior		nl0807		nl0806
6quat(2)	nl0905	Prior	nl0709	nl0807		nl0806
6quat(3)	nl0905	Prior	nl0709	nl0807		nl0806
6quat(4)	nl0905	Prior	nl0709	nl0807		nl0806
6quat(4A)						
6quat(5)	nn1122	Level 1	nl0905	nl0807		nl0806
6quin	nn1122	Level 1				
6quin(1), words preceding para (a)	nn1122	Level 1				
6quin(3A)	nn1122	Level 1				
6sex	nn1122	Level 1				
7(1)	nl1102	Level 2	nl0805	nl1004	nl0907	nl0902
7(2)	nl1102	Level 2	nl0805	nl1004	nl0907	nl0902
7(2), words preceding para (a)	nn1122	Level 1				
7(2A) to(2C)	nn1202	Level 1	nl1102	nl1004	nl0907	nl0902
7(3) to (7)	nl1004	Level 3	nl0805	nl0715	nl0907	nl0706
7(7)(a)	nn1122	Level 1				
7(7), words following para (b)	nn1122	Level 1				
7(8)(a), (b)	nl1004	Level 3	nl0805	nl0715	nl0907	nl0706
7(9), (10)	nl1004	Level 3	nl0805	nl0715	nl0907	nl0706
7(11)	nl1004	Level 3	nl0805		nl0907	
7A(1) to (3)	nl1102	Level 2	nl0504	nl0802		
7A(4) <i>deleted</i>	nl1102	Level 2	nl0504	nl0802	nl0902	
7A(4A) <i>deleted</i>	nl1102	Level 2	nl0504	nl0802	nl0902	

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7A(5) <i>deleted</i>	nl1102	Level 2	nl0504	nl0802	nl0902	
8(1)(a)	nl1102	Level 2	ns0609	nl0802	nl0902	
8(1)(a)(i)(aa)	nl1102	Level 2				
8(1)(b)	nl1102	Level 2	ns0609	nl0802	nl0902	
Proviso to 8(1)(b)(ii) <i>deleted</i>	nl1102	Level 2				
<b>8(1)(b)(iiiA) <i>deleted</i></b>	nn1122	Level 1				
8(1)(c) to (g)	nl1102	Level 2	ns0609	nl0802	nl0902	
8(2), (3) <i>deleted</i>	nl1102	Level 2		nl0802	nl0902	
8(4) opening	nl0902	Prior				
8(4)(a)	nl1102	Level 2	nl0905	nl0807	nl0902	nl0806
<b>8(4)(a), words preceding proviso</b>	nn1122	Level 1				
8(4)(b)						
8(4)(b) to (d) <i>deleted</i>	nl0905	Prior	nl0709	nl0807		nl0806
8(4)(dA) <i>deleted</i>	nl0905	Prior	nl0709	nl0807		nl0806
8(4)(dB)	nl0905	Prior	nl0807			nl0806
8(4)(e)	nl0905	Prior	nl0807	nl0610	nl0714	nl0806
8(4)(eA)	nl0905	Prior	nl0807	nl0610	nl0709	nl0806
8(4)(eB)	nl0905	Prior	nl0807	nl0610	nl0709	nl0806
8(4)(eC) to (eE)	nl0905	Prior	nl0807	nl0610	nl0709	nl0806
8(4)(f)	nl0905	Prior	nl0807	nl0610	nl0709	nl0806
8(4)(g) to (j)	nl0905	Prior	nl0807		nl0709	nl0806
8(4)(k)	nl0905	Prior	nl0807	nl0709		nl0806
8(4)(l)	nl0905	Prior	nl0807		nl0709	nl0806
8(4)(m)	nl0905	Prior	nl0807	nl0709		nl0806
8(4)(n)	nl0905	Prior	nl0807		nl0709	nl0806
8(4A)	nl0905	Prior	nl0807		nl0709	nl0806
8(5)(a)	nl0905	Prior	nl0807	nl0709		nl0806
8(5)(b)	nl0905	Prior	nb0904	nl0807	nl0804	nl0806
8(5)(bA)	nl0905	Prior	nb0904	nl0807	nl0804	nl0806
8(5)(bB), (bC)	nl0905	Prior	nl0807	nl0709		nl0806
8(5)(c)	nl0905	Prior	nb0904	nl0804	nl0806	nl0807
<b>8A(1)(a)</b>	nn1122	Level 1	nl0504	nl0802	nl0902	nl1102
8A(1)(b), (1)(c)	nl1102	Level 2	nl0504	nl0802	nl0902	
8A(2) to (9)	nl1102	Level 2	nl0504	nl0802	nl0902	
<b>8A(10)</b>	nn1122	Level 1	nl0504	nl0802	nl0902	nl1102
8B(1), (2)	nl1102	Level 2	nl0504	nl0802	nl0902	
words preceding 8B(2)(a)	nl1102	Level 2			nl0902	
8B(2A), (2B)	nl1102	Level 2	nl0802		nl0902	
8B(3)	nl1102	Level 2	nl0802		nl0902	
‘broad-based employee share plan’	nl1102	Level 2			nl0902	
<b>para (c)</b>	nn1122	Level 1				
‘date of grant’	nl1102	Level 2				
‘qualifying equity share’	nl1102	Level 2			nl0902	
8B(4)	nl1102	Level 2	nl0802		nl0902	
8C(1)(a)	nl1102	Level 2	nl0504	nl0802	nl0902	
8C(1)(a)(i) to (iii)	nl1102	Level 2				
8C(1)(b)	nl1102	Level 2	nl0504	nl0802		
<b>8C(1A)</b>	nn1122	Level 1	nl1102		nl0902	
8C(2)(a), (2)(b)	nl1102	Level 2	nl0504	nl0802	nl0902	
8C(3)	nl1102	Level 2	nl0504	nl0802	nl0902	
8C(4)(a)	nl1102	Level 2	nl0504	nl0802	nl0902	
8C(4)(b)	nl1102	Level 2	nl0504	nl0802	nl0902	
8C(5)(a) to (5)(c)	nl1102	Level 2	nl0504	nl0802	nl0902	
8C(6)	nl1102	Level 2	nl0504	nl0802	nl0902	
8C(7)	nl1102	Level 2				
‘associated institution’	nl1102	Level 2	nl0504	nl0802	nl0902	
‘consideration’	nl1102	Level 2	nl0504	nl0802	nl0902	
‘employer’	nl1102	Level 2	nl0504	nl0802	nl0902	

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'equity instrument'	nl1102	Level 2	nl0504	nl0802	nl0902	
'market value'	nl1102	Level 2	nl0504	nl0802	nl0902	
'restricted equity instrument'	nl1102	Level 2	nl0504	nl0802	nl0902	
'unrestricted equity instrument'	nl1102	Level 2	nl0504	nl0802	nl0902	
8D <i>deleted</i>	nl1102	Level 2		nl0802	nl0902	
8E(1)						
para (b) 'date of issue' <i>deleted</i>	nn1122	Level 1				
para (a) 'hybrid equity instrument'	nn1122	Level 1				
para (b)(i) 'hybrid equity instrument'	nn1122	Level 1				
para (b)(ii) 'hybrid equity instrument', words preceding item (aa)	nn1122	Level 1				
para (b)(ii)(cc) 'hybrid equity instrument'	nn1122	Level 1				
para (c) 'hybrid equity instrument'	nn1122	Level 1				
'right of disposal' <i>deleted</i>	nn1122	Level 1				
8E(2)	nn1122	Level 1				
8EA(1), (2)	nn1122	Level 1				
8F(1), (2)	nl0905	Prior	nl0709	nl0806	nl0807	
9(1) to (4)	nn1122	Level 1				
9A(1)	nl0905	Prior	nl0709	nl0806	nl0807	
9A(2)	nl0905	Prior	nl0709	nl0806	nl0807	
9A(3)	nn1122	Level 1	nl0709	nl0806	nl0807	nl0905
9A(4)	nn1122	Level 1	nl0709	nl0806	nl0807	nl0905
9B(1) to (3)	nl0905	Prior	nl0807			
9B(3A)(a), (b)	nl0905	Prior	nl0807			
9B(4) to (8)	nl0905	Prior	nl0807			
9C(1)						
'connected person'	nn1122	Level 1	nl0807	nl0905		
'equity share'	nn1122	Level 1				
'qualifying share'	nl0905	Prior	nl0807			
words preceding para (a)	nn1122	Level 1				
9C(2)	nn1122	Level 1	nl0807	nl0905		
9C(2A)	nn1122	Level 1		nl0905		
9C(3)	nl0905	Prior	nl0807			
words preceding subpara (i)	nn1122	Level 1				
9C(4), (5)	nl0905	Prior	nl0807			
9C(6)	nn1122	Level 1	nl0807	v		
9C(7), (8)	nl0905	Prior	nl0807			
9D(1)						
'business establishment' <i>deleted</i>						
'country of residence'						
'controlled foreign company'						
word preceding proviso						
'foreign business establishment'						
para (a)						
'foreign company'	nn1122	Level 1				
'foreign financial instrument holding company'						
'participation rights'	nn1122	Level 1				
'protected cell company'	nn1122	Level 1				
9D(2) words preceding						

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para (a)						
9D(2)(B)						
9D(2)(C)						
9D(2)(C)(i)						
9D(2A)(c), words following subpara (iv)	nn1122	Level 1				
9D(2A)(e)						
9D(2A)(i) deleted	nn1122	Level 1				
9D(2A)(k)						
9D(2A)(l)						
9D(6), words preceding proviso	nn1122	Level 1				
9D(9), words preceding subpara (b)	nn1122	Level 1				
9D(9)(b)	nn1122	Level 1				
9D(9)(f)(bb)(A)	nn1122	Level 1				
9D(9)(fA), proviso deleted	nn1122	Level 1				
9D(9)(fB)						
9D(9A)	nn1122	Level 1				
9D(10) to (13) deleted	nn1122	Level 1				
9D(14)	nn1122	Level 1				
9D(14) deleted	nn1122	Level 1				
9E(1)						
‘excluded company’ para (j)						
9G(3)(a), (b)						
9H(1) to (3)	nn1122	Level 1				
9I(1) to (4)	nn1122	Level 1				
10(1) opening	nn1202	Level 1	nl0810	nb0904	nl0902	nl1102
10(1)(a)						
10(1)(b) deleted	nl1102	Level 2				
10(1)(bA)						
10(1)(bA)(ii)						
10(1)(c)	nl1102	Level 2	nl0504	nl0802	nl0902	
10(1)(cA)	nb0904	Prior	nl0804	nl0810		
10(1)(cA)(i)	nb0904	Prior	nl0804	nl0810		
words preceding item (aa)	nn1122	Level 1				
10(1)(cA)(c)	nb0904	Prior	nl0804	nl0810	nl0704	nl0707
10(1)(cB)	nl0704	Prior				
10(1)(cC)	nl0704	Prior				
10(1)(cD)	nl0704	Prior				
10(1)(cE)						
10(1)(cF)	nl0704	Prior				
10(1)(cH) deleted	nl0704	Prior				
10(1)(cI)	nl0704	Prior				
10(1)(cJ)	nl0704	Prior				
10(1)(cM) deleted	nb0904	Prior	nl0605	nl0613	nl0804	nl0810
10(1)(cN)	nl0704	Prior				
10(1)(cN)(ii)(aa)(A)						
10(1)(cN)(ii)(cc)(B)						
10(1)(cN)(ii)(dd)(ii)	nn1122	Level 1				
10(1)(cO)	nl0704	Prior				
10(1)(cO)(iv)(bb)	nn1122	Level 1				
10(1)(d)	nn1202	Level 1	nl0704			
10(1)(e)	nl0714	Prior				
10(1)(e)(i)(cc) words preceding subitem (A)	nn1122	Level 1				
10(1)(f)	nl0704	Prior				
10(1)(fA)	nl0704	Prior				
10(1)(g)	nl1102	Level 2	nl0504		nl0902	
10(1)(gA)	nl1102	Level 2	nl0504		nl0902	

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10(1)(gB)	nl1102	Level 2	nl0504		nl0902	
10(1)(gB)(iii)(B)	nn1122	Level 1				
10(1)(gB)(iv)	nn1122	Level 1				
10(1)(gC)	nl1102	Level 2	nl0504		nl0902	
10(1)(gD)	nl1102	Level 2	nl0504		nl0902	
10(1)(gE)						
10(1)(gF)						
10(1)(gG)	nn1122	Level 1				
10(1)(h)						
10(1)(hA)	nn1122	Level 1				
10(1)(i)	nn1122	Level 1				
10(1)(i)(xv)(bb)(A), (B)	nn1122	Level 1				
10(1)(iA) <i>deleted</i>						
10(1)(iB)						
10(1)(k)(i) words preceding proviso	nn1122	Level 1				
10(1)(k)(i)(aa)						
10(1)(k)(i) para (bb) of proviso <i>deleted</i>						
10(1)(k)(i)(cc) <i>deleted</i>	nn1122	Level 1				
10(1)(k)(i)(dd)	nn1122	Level 1				
10(1)(k)(i)(ee)	nn1122	Level 1				
10(1)(mA) <i>deleted</i>	nl1102	Level 2				
10(1)(mB)	nl1102	Level 2	nl0801		nl0902	
10(1)(n) <i>deleted</i>	nl1102	Level 2	nl0504	nl0801	nl0902	
10(1)(nA) to (nE)	nl1102	Level 2	nl0504		nl0902	
10(1)(nF), (nG) <i>deleted</i>	nl1102	Level 2	nl0504		nl0902	
10(1)(nH) <i>deleted</i>	nl1102	Level 2	nl0504		nl0902	
10(1)(o) to (q)	nl1102	Level 2	nl0504		nl0902	
10(1)(qA) <i>deleted</i>	nl1102	Level 2	nl0504		nl0902	
10(1)(r)	nl1102	Level 2	nl0504	nl0801	nl0902	
10(1)(t)						
10(1)(t)(x)	nn1122	Level 1				
10(1)(t)(xvi)	nn1122	Level 1				
10(1)(tA) <i>deleted</i>						
10(1)(u)						
10(1)(u)(i)						
10(1)(u)(ii) <i>deleted</i>						
10(1)(x) <i>deleted second amendment-</i>	nl1102	Level 2	nl0504	nl0801	nl0902	
10(1)(x)(iv)	nl1102	Level 2				
10(1)(y)						
10(1)(yA)						
10(1)(z) <i>deleted</i>						
10(1)(zB) <i>deleted</i>	nl0505	Prior				
10(1)(zC)	nl0505	Prior				
10(1)(zD) <i>deleted</i>	nl0505	Prior				
10(1)(zE)						
10(1)(zG) <i>deleted</i>	nn1122	Level 1	nl0505			
10(1)(zH)	nl0505	Prior				
10(1)(zI)	nl0505	Prior				
10(1)(zJ)						
10(1)(zJ)(i)						
10(1)(zL)						
10(2)(a) <i>deleted</i>						
10A(1)	nl0801	Prior				
10A(2) to (7)	nl0801	Prior				
10A(8), (9)	nb0904	Prior	nl0804	nl0801	nl0810	nl0707
10A(10), (11)	nl0801	Prior				
10B(1) to (5)	nn1122	Level 1				
11 opening	nn1202	Level 1	nl0806	nl0810	nl0807	nb0904

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11(a)	nn1202	Level 1	nl0902	nl0807	nl0905	nl0903
11(b) <i>deleted</i>	nl0905	Prior	nl0902	nl0807	nl0806	nl0903
<b>11(bA) <i>deleted</i></b>	nn1122	Level 1	nl0903	nl0807	nl0905	nl0806
11(bB) <i>deleted</i>	nl0905	Prior	nl0807	nl0807		nl0806
11(bC)	nl0905	Prior	nl0807	nl0807		nl0806
11(c)	nl0905	Prior	nl0902	nl0802	nl0807	nl0806
words preceding proviso						
11(cA)	nl0905	Prior	nl0902	nl0807	nl0806	nl0802
11(d)	nl0905	Prior	nl0903	nl0714	nl0806	nl0807
11(e)	nl0905	Prior	nl0903	nl0806	nl0807	nl0802
11(e)(i) <i>deleted</i>						
11(e)(iv) <i>deleted</i>						
11(e)(vii)						
11(f)	nl0905	Prior	nl0807	nl0709	nl0714	nl0806
11(g)	nl0905	Prior	nl0807	nl0709	nl0714	nl0806
11(g)(v) <i>deleted</i>						
11(gA)	nl0905	Prior	nl0807			nl0806
11(gB)	nl0905	Prior	nl0807			nl0806
11(gC)	nl0905	Prior	nl0807	nl0709		nl0806
11(gD)	nl0905	Prior				
11(h)	nl0905	Prior	nl0807	nl0714		nl0806
<b>11(hA) <i>deleted</i></b>	nn1122	Level 1	nl0807	nl0905		nl0806
11(hB)	nl0905	Prior	nl0807			nl0806
11(i)	nl0905	Prior	nl0902	nl0807	nl0802	nl0806
11(j)	nl0905	Prior	nl0902	nl0807	nl0802	nl0806
11(k)(i)	nl0802	Prior	nl0504	nl0504	nl0801	
11(k)(ii)	nl0902	Prior	nl0802			
11(k)(ii)(dd)						
11(l)	nn1202	Level 1	nl0902	nl0905	nl0810	nb0904
11(lA)	nl0905	Prior	nl0902	nl0807	nl0802	nl0806
11(m)	nl0905	Prior	nl0902	nl0807	nl0802	nl0806
11(n)	nl0801	Prior				
<b>11(n)(i)(aa)(A)</b>	nn1122	Level 1				
11(nA)						
11(nB)						
11(o)	nl0905	Prior	nl0807	nl0610	nl0714	nl0806
11(p) <i>deleted</i>	nl0905	Prior	nl0807			nl0806
11(q) <i>deleted</i>	nl0905	Prior	nl0807	nl0714		nl0806
11(r) <i>deleted</i>	nl0905	Prior	nl0807			nl0806
11(r)bis <i>deleted</i>	nl0905	Prior	nl0807			nl0806
11(s)	nl0714	Prior				
11(t) <i>deleted</i>	nl0905	Prior	nl0902	nl0807	nl0802	nl0806
11(u) <i>deleted</i>	nl0905	Prior	nl0807			nl0806
11(uA) <i>deleted</i>	nl0905	Prior	nl0807			nl0806
11(v) <i>deleted</i>	nl0905	Prior	nl0807			nl0806
<b>11(w)</b>	nn1122	Level 1	nl0807	nl0905	nl0802	nl0806
11(x)	nn1202	Level 1	nl0807	nl0709	nl0905	nl0806
11A(1)	nl0905	Prior	nl0903	nl0807	nl0714	nl0806
11A(1)(b)						
11A(2)	nl0905	Prior	nl0903	nl0807	nl0714	nl0806
11B(1), (2)	nl0905	Prior	nl0807	nl0714		nl0806
11B(3) to (7)	nl0905	Prior	nl0807			nl0806
<b>11C <i>deleted</i></b>	nn1122	Level 1	nl0807		nl0905	nl0806
<b>11D(1) to (10)</b>	nn1122	Level 1	nl0807	nl0714	nl0905	nl0806
<b>11D(11) to (18)</b>	nn1122	Level 1	nl0807	nl0714	nl0905	nl0806
11E	nl0905	Prior	nl0807			nl0806
11bis <i>deleted</i>	nl0905	Prior	nl0807			nl0806
11ter <i>deleted</i>	nl0905	Prior	nl0807			nl0806
11quat <i>deleted</i>	nl0905	Prior	nl0807			nl0806
11quin <i>deleted</i>	nl0905	Prior	nl0807			nl0806
11sex	nl0905	Prior	nl0807			nl0806

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11sept deleted	nl0905	Prior	nl0807			nl0806
11oct deleted	nl0905	Prior	nl0807			nl0806
12 deleted	nl0905	Prior	nl0807			nl0806
12A deleted	nl0905	Prior	nl0807			nl0806
12B(1)	nl0905	Prior	nl0807	nl0709		nl0806
12B(1)(i)						
Words following 12B(1)(i)						
12B(2) to (4)	nl0905	Prior	nl0807	nl0709		nl0806
12B(4A) deleted	nl0905	Prior	nl0807			nl0806
12B(5), (6)	nl0905	Prior	nl0807	nl0709		nl0806
12C(1)	nl0905	Prior	nb0904	nl0807	nl0810	nl0806
12C(1)(g)	nn1122	Level 1				
12C(1)(h)	nn1122	Level 1				
12C(1), proviso para (d)	nn1122	Level 1				
12C(1), further proviso	nn1122	Level 1				
12C(2), (3)	nl0905	Prior	nl0807			nl0806
12C(4) deleted	nl0905	Prior	nl0807			nl0806
12C(4A)	nl0905	Prior	nl0807			nl0806
12C(5), (6)	nl0905	Prior	nl0807			nl0806
12D(1)						
‘affected asset’ para (c)	nl0905	Prior	nl0807	nl0714	nl0806	
words following para (d)						
‘effective date’ deleted	nl0905	Prior	nl0807	nl0714	nl0806	
‘natural oil’	nl0905	Prior	nl0807	nl0714	nl0806	
12D(2)	nl0905	Prior	nl0807	nl0714	nl0806	
Words preceding 12D(2)(a)						
12D(2A)						
12D(3)	nl0905	Prior	nl0807	nl0714	nl0806	
12D(3)(b)	nl0905	Prior	nl0807			
12D(3A)	nl0905	Prior	nl0807	nl0714	nl0806	
12D(4)	nl0905	Prior	nl0807	nl0714	nl0806	
12D(4)(b)(i), (ii)	nl0905	Prior	nl0807	nl0714	nl0806	
12D(5), (6)	nl0905	Prior	nl0807	nl0714	nl0806	
12DA(1) to (3)	nl0905	Prior	nl0807		nl0806	
12DA(4)	nl0905	Prior	nl0807		nl0806	
12DA(5), (6)	nl0905	Prior	nl0807		nl0806	
12E(1)	nl0905	Prior	nl0903	nl0709	nl0806	nl0807
12E(1A)	nl0905	Prior	nl0903	nl0709	nl0806	nl0807
12E(2), (3)	nl0905	Prior	nl0903	nl0709	nl0806	nl0807
12E(4)						
‘small business corpora- tion’	nl0905	Prior	nl0903	nl0709	nl0806	nl0807
words preceding sub- para (i)						
subpara (i)						
12E(4)(a)(ii)(bb)	nl0905	Prior	nl0903			
12E(4)(a)(ii)(cc)	nl0905	Prior	nl0903			
12E(4)(a)(ii)(ee)	nl0905	Prior	nl0903		nl0806	nl0807
12E(4)(a)(ii)(ff)	nl0905	Prior	nl0903		nl0806	nl0807
12E(4)(a)(ii)(gg)	nl0905	Prior	nl0903			
12E(4)(a)(ii)(hh)						
12E(4)(a)(ii)(ii)						
12E(4)(a)(iv)	nl0905	Prior	nl0903			
‘investment income’	nl0905	Prior	nl0903	nl0709	nl0806	nl0807
‘personal service’	nl0905	Prior	nl0903	nl0709	nl0806	nl0807
words preceding sub- para (i)						
‘employment company’ deleted	nl0905	Prior	nl0903			

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12E(4)(c)(i)	nn1122	Level 1				
12E(4)(d) 'personal service'	nn1122	Level 1				
12F heading	nl0905	Prior	nl0807		nl0806	
12F(1)						
'airport asset'	nl0905	Prior	nl0807	nl0806		
'designated airport'	nl0905	Prior	nl0807	nl0806		
'effective date' <i>deleted</i>	nl0905	Prior	nl0807	nl0806		
'port asset'	nl0905	Prior	nl0807	nl0806		
12F(2)	nl0905	Prior	nl0807	nl0806		
12F(2A)						
12F(3)	nl0905	Prior	nl0807	nl0806		
12F(3A)	nl0905	Prior	nl0807	nl0806		
12F(4)	nl0905	Prior	nl0807	nl0806		
12F(5), (6)	nl0905	Prior	nl0807	nl0806		
12G(1)						
'cost of an industrial asset'	nl0905	Prior	nl0807		nl0806	
'industrial asset'	nl0905	Prior	nl0807		nl0806	
'industrial project'	nl0905	Prior	nl0807		nl0806	
12G(2) to (8)	nl0905	Prior	nl0807		nl0806	
12G(9)	nl0905	Prior	nl0807		nl0806	
12G(9)(b)	nn1122	Level 1				
12G(9), proviso, words preceding subpara (i)	nn1122	Level 1				
12G(10) to (12)	nl0905	Prior	nl0807		nl0806	
12G(13)	nl0905	Prior	nl0807		nl0806	
12G(13), proviso	nn1122	Level 1	nl0807	nl0905	nl0806	
12G(14) to (15)	nl0905	Prior	nl0807		nl0806	
12G(16)	nl0905	Prior	nl0807		nl0806	
12G(16)(e)(vi)	nn1122	Level 1	nl0807	nl0905	nl0806	
12G(17) to (20)	nl0905	Prior	nl0807		nl0806	
12H(1) to (7)	nl1102	Level 2	nl0902	nl0807	nl0905	nl0806
12H(8)	nl1102	Level 2	nl0902	nl0807	nl0905	nl0806
12I(1)	nl0905	Prior	nl0903			
'manufacturing asset'						
'registered learnership agreement'	nn1122	Level 1				
'registered learnership agreement', para (b)(ii)	nn1122	Level 1				
12I(1A)						
12I(2)	nl0905	Prior	nl0903			
12(2)(a), (b)	nn1122	Level 1				
12(2), words following para (b)	nn1122	Level 1				
12I(3) to (6)	nl0905	Prior	nl0903			
12I(7)	nl0905	Prior	nl0903			
12(7)(b)(i) <i>deleted</i>						
12(7)(d)						
12I(8)	nl0905	Prior	nl0903			
12I(9)	nn1122	Level 1	nl0903	nl0905		
12I(10) to (18)	nl0905	Prior	nl0903			
12I(19)	nl0905	Prior	nl0903			
12I(19)(e)(vi)	nn1122	Level 1				
12I(10) to (24)	nl0905	Prior	nl0903			
12J(1)	nl0905	Prior	nl0903			
'impermissible trade', para (b)	nn1122	Level 1				
'impermissible trade' <i>deleted</i>	nn1122	Level 1				
'qualifying company', para (b)	nn1122	Level 1				

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'qualifying company', para (g) <i>deleted</i>					
'qualifying share'	nn1122	Level 1			
'venture capital company'	nn1122	Level 1			
'venture capital share'	nn1122	Level 1			
'venture capital share'	nn1122	Level 1			
12J(2)	nl0905	Prior	nl0903		
12J(3)	nl0905	Prior	nl0903		
12J(3A)					
12J(4)	nl0905	Prior	nl0903		
12J(5)	nl0905	Prior	nl0903		
12J(5)(c), (d), (f) <i>deleted</i>	nn1122	Level 1			
12J(6)	nn1122	Level 1	nl0903	nl0905	
12J(6A)(a) <i>deleted</i>	nn1122	Level 1			
12J(6A)(b)(i), (ii)	nn1122	Level 1			
12J(6A)(c)	nn1122	Level 1			
12J(7), (8)	nl0905	Prior	nl0903		
12J(9) to (11)	nl0905	Prior	nl0903		
12K(1), (2)					
12L(1)					
'energy efficiency savings certificate' para (b)					
12L(2)					
12L(3)					
words preceding para (a)					
12L(3)(b)					
12M(1) opening	nn1202	Level 1			
'dependant'	nn1202	Level 1			
'insurer'	nn1202	Level 1			
12M(1), (2)	nn1202	Level 1			
12N(1) to (3)					
12O(1) to (6)	nn1122	Level 1			
13(1)	nl0905	Prior	nl0807	nl0714	nl0806
13(1)(b), (d)	nn1122	Level 1			
13(1)(dA)	nn1122	Level 1			
13(1A)	nl0905	Prior	nl0807	nl0714	nl0806
13(2) to (3)	nl0905	Prior	nl0807	nl0714	nl0806
13(3)	nl0905	Prior	nl0807		
13(4) <i>deleted</i>	nl0905	Prior	nl0807	nl0714	nl0806
13(4) <i>bis</i> <i>deleted</i>	nl0905	Prior	nl0807	nl0714	nl0806
13(5), (6) <i>deleted</i>	nl0905	Prior	nl0807	nl0714	nl0806
13(6A) <i>deleted</i>	nl0905	Prior	nl0807	nl0714	nl0806
13(7) <i>deleted</i>	nl0905	Prior	nl0807	nl0714	nl0806
13(7A) <i>deleted</i>	nl0905	Prior	nl0807	nl0714	nl0806
13(8), (9)	nl0905	Prior	nl0807	nl0714	nl0806
13bis(1)	nl0905	Prior	nl0807	nl0714	nl0806
13bis(1A)					
13bis(2), (3)	nl0905	Prior	nl0807	nl0714	nl0806
13bis(3A)	nl0905	Prior	nl0807	nl0714	nl0806
13bis(4) to (6)	nl0905	Prior	nl0807	nl0714	nl0806
13bis(6)	nl0905	Prior	nl0807	nl0714	nl0806
13bis(6)(a)	nl0905	Prior	nl0807		
13bis(7) <i>deleted</i>	nl0905	Prior	nl0807	nl0714	nl0806
13bis(7A), (7B) <i>deleted</i>	nl0905	Prior	nl0807	nl0714	nl0806
13bis(8) <i>deleted</i>	nl0905	Prior	nl0807	nl0714	nl0806
13bis(9)	nl0905	Prior	nl0807	nl0714	nl0806
13bis(10) <i>deleted</i>	nl0905	Prior	nl0807	nl0714	nl0806
13bis(11) <i>deleted</i>	nl0905	Prior	nl0807	nl0714	nl0806
13ter(1)	nl0905	Prior	nl0807	nl0714	nl0806
'residential unit' words preceding para (a)	nl0905	Prior			

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13ter(2)	nl0905	Prior	nl0807	nl0714		nl0806
13ter(2A)						
13ter(3) to (6)	nl0905	Prior	nl0807	nl0714		nl0806
13ter(6A)	nl0905	Prior	nl0807	nl0714		nl0806
13ter(7) to (11)	nl0905	Prior	nl0807	nl0714		nl0806
13quat(1)	nl0905	Prior	nl0807	nl0714		nl0806
'certificate of competency' <i>deleted</i>						
'developer'	nn1122	Level 1				
13quat(2)	nl0905	Prior	nl0807	nl0714		nl0806
Words preceding 13quat- (2)(a)	nl0905	Prior				
13quat(2)(d)(iii)	nl0905	Prior				
13quat(2)(e) <i>deleted</i>	nl0905	Prior				
13quat(2A)						
13quat(3)	nl0905	Prior	nl0807	nl0714		nl0806
13quat(3)(a)(ii)	nl0905	Prior				
13quat(3A)	nl0905	Prior	nl0807	nl0714		nl0806
13quat(3B)	nn1122	Level 1	nl0905			
13quat(4)	nl0905	Prior	nl0807	nl0714		nl0806
13quat(4)(b)						
13quat(5)	nl0905	Prior	nl0807	nl0714		nl0806
13quat(5)(c)	nl0905	Prior				
13quat(6)	nl0905	Prior	nl0807	nl0714		nl0806
13quat(7)	nl0905	Prior	nl0807	nl0714		nl0806
13quat(7)(d)(ii)	nl0905	Prior				
13quat(7)(d)(iii) <i>deleted</i>	nl0905	Prior				
13quat(8)	nl0905	Prior	nl0807	nl0714		nl0806
13quat(9)	nl0905	Prior	nl0807	nl0714		nl0806
13quat(10)	nl0905	Prior	nl0807	nl0714		nl0806
13quat(10)(a)						
13quat(4)	nl0905	Prior	nl0807			
13quat(10A), (10B)	nl0905	Prior	nl0807	nl0714		nl0806
13quat(11)	nl0905	Prior	nl0807	nl0714		nl0806
13quin(1) <i>Afrikaans text</i>	nl0905	Prior	nl0807			nl0806
13quin(1A)						
13quin(2) to (6)	nl0905	Prior	nl0807			nl0806
13quin(7)	nl0905	Prior				
13sex(1)	nl0905	Prior	nl0903			
proviso						
13sex(2) to (8)	nl0905	Prior	nl0903			
13sept(1) to (4)	nl0905	Prior	nl0903			
14(1)(a)(ii)						
14(2)						
'adjustable cost', 'adjust- able cost price'	nn1122	Level 1				
15	nl0905	Prior	nl0807			nl0806
15(a)	nl0905	Prior	nl0807			nl0806
15(b)	nl0905	Prior	nl0807			nl0806
15A <i>deleted</i>	nl0905	Prior	nl0807			nl0806
15A						
16 <i>deleted</i>	nl0905	Prior	nl0807			nl0806
16A <i>deleted</i>	nl0905	Prior	nl0807			nl0806
17 <i>deleted</i>	nl0905	Prior	nl0807			nl0806
17A(1), (2)	nl0905	Prior	nl0807			nl0806
18(1)(b), (c), (d)	nn1202	Level 1	nn1122			
18(2)	nn1202	Level 1				
18(2)(b)	nn1202	Level 1	nn1122			
18(2)(c)(i)(aa), (bb), (cc)	nn1202	Level 1	nn1122			
18(2)(c)	nn1202	Level 1	nn1122			
18(3)	nn1202	Level 1				

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18(4)	nn1202	Level 1				
18(4), words preceding para (a)	nn1202	Level 1	nn1122			
18(4A)	nn1202	Level 1				
18(5)	nn1202	Level 1				
18A heading	nl0905	Prior	nl0807			nl0806
18A(1)	nl0905	Prior	nl0807	nl0709		nl0806
18A(1)(bA)	nl0905	Prior				
18A(1)(c)						
18A(1) words following para (c)	nn1122	Level 1	nl0905			
18A(1A)	nl0905	Prior	nl0807			nl0806
18A(1B), (1C)	nl0905	Prior	nl0807			nl0806
18A(1C)(a)(i)						
18A(2)	nl0905	Prior	nl0807			nl0806
18A(2)(a)						
18A(2A) words preceding para (a)						
18A(2A)(c)						
18A(2B)	nl0905	Prior	nl0807			
18A(2A), (2B)	nl0905	Prior	nl0807			nl0806
18A(2C)	nl0905	Prior	nl0807			nl0806
18A(3)	nl0905	Prior	nl0807			nl0806
18A(3)(a)(i), (ii)						
18A(3A)	nl0905	Prior	nl0807			nl0806
18A(4)	nl0905	Prior	nl0807			nl0806
18A(5)	nl0905	Prior	nl0807			nl0806
18A(5A), (5B)	nl0905	Prior	nl0807			nl0806
18A(6) <i>deleted</i>	nl0905	Prior	nl0807			nl0806
18B <i>deleted</i>	nl0905	Prior	nl0807			nl0806
19 <i>deleted</i>	nl0905	Prior	nl0807			nl0806
20(1)	nl0905	Prior	nl0903	nl0807		nl0806
20(1)(a) proviso <i>deleted</i>	nl0905	Prior	nl0903			
20(2)	nl0905	Prior	nl0903	nl0807		nl0806
20(2A)	nl0905	Prior	nl0903	nl0807		nl0806
20(3) to (5) <i>deleted</i>	nl0905	Prior	nl0903	nl0807		nl0806
20A(1) to (5)	nl0905	Prior	nl0903	nl0807	nl0714	nl0806
20A(6)	nl0905	Prior	nl0903	nl0807	nl0714	nl0806
20A(6)(a)						
20A(7) to (10)	nl0905	Prior	nl0903	nl0807	nl0714	nl0806
20B(1) to (3)	nl0905	Prior	nl0807	nl0709		nl0806
20C(1) to (3)						
21 <i>bis</i> <i>deleted</i>	nl0905	Prior	nl0807			nl0806
21 <i>ter</i> <i>deleted</i>	nl0905	Prior	nl0807			nl0806
21 <i>quat</i> <i>deleted</i>	nl0905	Prior	nl0807			nl0806
22(1)	nl0905	Prior	nl0903	nb0904	nl0810	nl0806
22(1)(a)						
22(1A)	nl0905	Prior	nl0903	nl0807		nl0806
22(2)	nl0905	Prior	nl0903	nl0807		nl0806
22(2A)(a), (b)	nl0905	Prior	nl0903	nl0807		nl0806
22(3)	nl0905	Prior	nl0903	nl0807		nl0806
22(3)(a)(iii)(aa), (bb)	nn1122	Level 1				
22(3A), (3B)	nl0905	Prior	nl0903	nl0714	nl0807	nl0806
22(4)	nl0905	Prior	nl0903	nl0714	nl0807	nl0806
22(4A)	nl0905	Prior	nl0903	nl0714	nl0807	nl0806
22(5)	nl0905	Prior	nl0903	nl0714	nl0807	nl0806
22(5A)	nl0905	Prior	nl0903	nl0714	nl0807	nl0806
22(6)	nl0905	Prior	nl0903	nl0714	nl0807	nl0806
22(7) <i>deleted</i>	nl0905	Prior	nl0903	nl0714	nl0807	nl0806
22(8)	nl0905	Prior	nl0903	nl0714	nl0807	nl0806
22(8)(b)(iii)						

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22(9)	nl0905	Prior	nl0903	nl0714	nl0807	nl0806
22A(1), (2)	nl0905	Prior	nl0807			nl0806
22B(1) to (3)	nn1122	Level 1				
23 opening	nl0905	Prior	nl0903	nl0806	nl0802	nl0807
23(a), (b)	nl0905	Prior	nl0903	nl0807	nl0802	nl0807
23(c), (d)	nl0905	Prior	nl0903	nl0806	nl0802	nl0807
23(e), (f)	nl0905	Prior	nl0903	nl0807	nl0802	nl0902
23(g)	nl0905	Prior	nl0903	nl0806	nl0802	nl0902
23(h)	nl0905	Prior	nl0903	nl0806	nl0802	nl0902
23(i)	nl0905	Prior	nl0903	nl0806	nl0802	nl0902
23(j) <i>deleted</i>	nl0905	Prior	nl0903	nl0806	nl0802	nl0902
23(k)	nl0905	Prior	nl0903	nl0806	nl0802	nl0902
23(l)	nl0905	Prior	nl0903	nl0806	nl0802	nl0902
23(m)	nl0905	Prior	nl0903	nl0806	nl0802	nl0902
23(m)(iiA)	nl0905	Prior	nl0903			nl0902
23(n)	nl0905	Prior	nl0903	nl0806	nl0802	nl0902
23(o)	nn1122	Level 1	nl0903	nl0905	nl0802	nl0902
23(p), (q)	nn1122	Level 1				
23A(1)						
‘affected asset’	nl0905	Prior	nl0807			nl0806
‘operating lease’	nl0905	Prior	nl0807			nl0806
words preceding para (a)						
‘rental income’	nl0905	Prior	nl0807			nl0806
23A(2)	nl0905	Prior	nl0807	nl0709		nl0806
23A(3), (4)	nl0905	Prior	nl0807	nl0709		nl0806
23B(1) to (3)	nl0905	Prior	nl0807	nl0709		nl0806
23B(4), (5)	nn1122	Level 1				
23C(1), (2)	nl0905	Prior	nl0807			nl0806
23D(1) <i>deleted</i>	nl0905	Prior	nl0807	nl0714		nl0806
23D(1)(aB)	nl0905	Prior	nl0807	nl0714		nl0806
23D(2)	nl0905	Prior	nl0807	nl0714	nl0806	
23D(2A)	nl0905	Prior	nl0807		nl0806	
23D(3) <i>deleted</i>	nl0905	Prior	nl0807	nl0806		
23E(1) to (8)	nl1102	Level 2	nl0902	nl0807	nl0905	nl0802
23F(1), (2)	nl0905	Prior	nl0807	nl0709	nl0714	nl0806
23F(2A), (2B)	nl0905	Prior	nl0807	nl0709	nl0714	nl0806
23F(3)	nl0905	Prior	nl0807	nl0709	nl0714	nl0806
23G(1)						
‘asset’	nl0905	Prior	nl0807		nl0714	nl0806
‘sale and leaseback arrangement’	nl0905	Prior	nl0807		nl0714	nl0806
23G(2)	nl0905	Prior	nl0807	nl0714		nl0806
23G(2)(b)	nl0905	Prior	nl0807	nl0714		nl0806
23G(3), (4)	nl0905	Prior	nl0807	nl0714		nl0806
23H(1)	nl0905	Prior	nb0904	nl0807	nl0810	nl0806
23H(1)(a)						
23H(2)	nl0905	Prior	nb0904	nl0807	nl0806	nl0810
23H(3)	nl0905	Prior	nl0807	nl0709	nl0806	
23H(4)	nl0905	Prior	nb0904	nl0807	nl0806	nl0810
23I(1)	nl0905	Prior	nl0807		nl0806	
‘tainted intellectual property’						
‘taxable person’ para (b)						
23I(2), (3)	nl0905	Prior	nl0807		nl0806	
23J(1), (2)	nl0905	Prior	nl0807		nl0806	
23K(1) to (9)	nn1122	Level 1				
23K(1)	nn1122	Level 1				
‘acquiring company’	nn1122	Level 1				
‘reorganization transaction’	nn1122	Level 1				
24(1), (2)	nl0905	Prior	nl0807	nl0709	nl0806	

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24(3) to (5) <i>deleted</i>	nl0905	Prior	nl0807	nl0709	nl0806	
24A(1) to (6)	nl0905	Prior	nl0807			nl0806
24B(1)	nl0905	Prior	nl0807	nl0709	nl0714	nl0806
24B(2)	nl0905	Prior	nl0807	nl0709	nl0714	nl0806
24B(2C)						
24B(2A), (2B)	nl0905	Prior	nl0807			nl0806
24B(3) <i>deleted</i>	nl0905	Prior	nl0807	nl0709	nl0714	nl0806
24C(1) to (3)	nl0905	Prior	nb0904	nl0810	nl0804	nl0807
24D(1) to (3)	nl0905	Prior	nl0807	nl0806		
24E(1), (2)						
24F						
24F(2)(d)	nn1122	Level 1				
24F(3)						
24F(4)(b)						
24F(5)						
24F(8)						
24G(1) opening	nn1202	Level 1				
‘ancillary service’	nn1202	Level 1				
24H(1)	nl0905	Prior	nl0807	nl0806		
24H(2) to (4)	nl0905	Prior	nl0807	nl0806		
24H(5)(a)	nl0905	Prior	nl0807	nl0806		
24H(5)(b)	nl0905	Prior	nl0807	nl0806		
24I(1)						
‘exchange item’	nl0905	Prior	nl0807	nl0709		nl0806
‘local currency’	nl0905	Prior	nl0807			nl0806
24I(2)	nl0905	Prior	nl0807	nl0709		nl0806
24I(3)	nl0905	Prior	nl0807	nl0709		nl0806
24I(3)(a)						
24I(3)(b)						
24I(3)(c) <i>deleted</i>						
24I(4) <i>deleted</i>	nl0905	Prior	nl0807	nl0709		nl0806
24I(5) <i>deleted</i>	nl0905	Prior	nl0807	nl0709		nl0806
24I(6), (7)	nl0905	Prior	nl0807	nl0709		nl0806
24I(7A)(a) to (f)	nl0905	Prior	nl0807	nl0709		nl0806
24I(9) <i>deleted</i>	nl0905	Prior	nl0807	nl0709		nl0806
24I(10)	nl0905	Prior	nl0807	nl0709		nl0806
24I(10)(c)	nl0905	Prior	nl0807	nl0709		nl0806
24I(10)(d)	nl0905	Prior	nl0807			nl0806
24I(10) proviso	nl0905	Prior	nl0807			nl0806
24I(11)	nl0905	Prior	nl0807			nl0806
24I(11A)	nn1122	Level 1	nl0807	nl0905		
24I(12)	nl0905	Prior	nl0807			
24J(1)						
‘date of redemption’	nn1122	Level 1				
‘demand instrument’	nn1122	Level 1				
‘income instrument’	nl0905	Prior	nl0807	nl0707	nl0806	nl0709
‘instrument’	nl0905	Prior	nl0807	nl0707	nl0806	nl0709
para (a)	nn1122	Level 1				
‘interest’	nl0905	Prior	nl0807	nl0707	nl0806	nl0709
‘term’	nn1122	Level 1				
24J(2), (3)	nl0905	Prior	nl0807	ns0602	nl0806	nl0709
24J(3A)	nl0905	Prior	nl0807	ns0602	nl0806	nl0709
24J(4)	nl0905	Prior	nl0807	ns0602	nl0806	nl0709
24J(4A)	nl0905	Prior	nl0807	ns0602	nl0806	nl0709
24J(5)	nl0905	Prior	nl0807	ns0602	nl0806	nl0709
24J(7)	ns0602	Prior				
24J(11)	nl0905	Prior	nb0904	nl0806	nl0807	nl0810
24JA(1)						
‘murabaha’	nn1122	Level 1				
‘sukuk’	nn1122	Level 1				
24JA(2)	nn1122	Level 1				

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24JA(3)	nn1122	Level 1				
24JA(4) <i>deleted</i>	nn1122	Level 1				
24JA(5)						
24JA(6)	nn1122	Level 1				
24JA(7)	nn1122	Level 1				
24K(1), (2)	nl0905	Prior	nl0807	nl0806	nl0709	ns0602
24L(1)						
‘option contract’	nl0905	Prior	nl0807	nl0806	nl0709	ns0602
24L(2), (3)	nl0905	Prior	nl0807	nl0806	nl0709	ns0602
24M(1) to (4)	nl0905	Prior	nl0807	ns0602		nl0806
24N(1), (2)	nl0905	Prior	nl0807	ns0602		nl0806
25(1), (2)	nl1004	Level 3		nl0805	nl0907	nl0715
25A(1), (2)	nb0904	Prior		nl0810	nl0707	nl0804
25B(1), (2)	nl1004	Level 3		nl0706	nl0907	nl0715
25B(2A)	nl1004	Level 3		nl0706	nl0907	nl0715
25B(3) to (7)	nl1004	Level 3		nl0706	nl0907	nl0715
25BA para (b)	nn1122	Level 1				
25C	nl1004	Level 3				
25D(1), (2)	nl0905	Prior	nl0807	nl0806		
25D(2A)	nl0905	Prior	nl0807	nl0806		
25D(2A)(a), (b)						
25D(3)	nl0905	Prior	nl0807	nl0806		
25D(4)						
26(1), (2)	nl0905	Prior	nl0807	nl0806		
26A	nl1004	Level 3	ns0609			
26B(1)						
26B(2)						
26B(3)						
27(4)						
28(2)						
Words preceding 28(2)(a)						
28(2)(b)						
28(2)(c) <i>deleted</i>						
28(2)(cA)						
28(2)(d), (e) and (f) <i>deleted</i>						
28(3), (4) <i>deleted</i>						
28(5), (6)						
28(7)						
28(7)(c) proviso						
28(8)						
28(9)						
28(10), (11)						
29 <i>deleted</i>						
29A(3), (4)	nn1202	Level 1				
29A(13), (14) <i>deleted</i>						
29A(15)						
29A(16)						
30(1)						
‘public benefit activity’	nl0704	Prior				
‘public benefit organization’	nl0704	Prior				
para (a)(i)						
30(2)	nl0704	Prior				
30(3)	nl0704	Prior				
30(3)(a)	nl0704	Prior				
30(3)(b)	nl0704	Prior				
30(3)(b)(i) proviso						
30(3)(b)(iii)(cc)						
30(3)(c)	nl0704	Prior				
30(3)(d)	nl0704	Prior				

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30(3)(e)	nl0704	Prior				
30(3)(f)	nl0704	Prior				
30(1)(g) <i>deleted</i>	nl0704	Prior				
30(3)(h)	nl0704	Prior				
30(3A)	nl0704	Prior				
30(3B)	nl0704	Prior				
30(3C)	nl0704	Prior				
30(4)	nl0704	Prior				
30(5)	nl0704	Prior				
30(6)	nl0704	Prior				
30(6A)						
30(7)	nl0704	Prior				
30(8) to (12)	nl0704	Prior				
30A(1)	nl0704	Prior				
30A(2)	nl0704	Prior				
30A(2)(a)(iii)						
30A(3) to (6)	nl0704	Prior				
30A(7)	nl0704	Prior				
30A(7A)						
30A(8)	nl0704	Prior				
30B(1)						
30B(2)						
30B(2), words preceding para (b)	nn1122	Level 1				
30B(3) to (9)						
31(1) to (5)	nn1122	Level 1				
31A <i>deleted</i>	nl1004	Level 3	nb0904	nl0807	nl0907	nl0905
32 <i>deleted</i>						
35(1)(i)						
35A(1) to (4)	nl0714	Prior				
35A(5)	nn1122	Level 1	nl0714			
35A(6) to (8)	nl0714	Prior				
35A(9)	nb0904	Prior	nl0714	nl0804	nl0810	
35A(9)(b) <i>deleted</i>	nb0904	Prior				
35A(10) <i>deleted</i>	nb0904	Prior	nl0714	nl0804	nl0810	
35A(11) to (15)	nl0714	Prior				
36(7G)(b)	nn1122	Level 1				
36(11)						
‘capital expenditure’ para (d)(dd)						
37A(1) to (8)						
37B(1)	nl0905	Prior				
‘environmental treatment and recycling asset’						
‘environmental waste disposal asset’						
37B(2)	nl0905	Prior				
37B(3) to (9)	nl0905	Prior				
37C(1) to (7)	nl0905	Prior				
37D <i>deleted</i>						
37E <i>deleted</i>						
37E(9) <i>deleted</i>	nl0710	Prior	nl0601			
37E(10) <i>deleted</i>	nl0710	Prior	nl0601			
37E(11) <i>deleted</i>	nl0710	Prior	nl0601			
37G	nl0610	Prior				
37H(15), (16)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
37H(17)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
37H(19)	nb0904	Prior	nl0810			nl0804
37H(22)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
37I(1)						
37J(1)	nn1122	Level 1				

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37J(2)						
37JA	nn1122	Level 1				
37K(1)						
37K(1)(a)(v) <i>deleted</i>	nn1122	Level 1				
37K(1)(c)	nn1122	Level 1				
37K(2)						
37K(3)						
37K(3)(a), (b)	nn1122	Level 1				
37K(3)(c)	nn1122	Level 1				
37L(1)						
37L(2) <i>deleted</i>	nn1122	Level 1				
37L(3), (4)						
37M(1), (2)	nn1122	Level 1				
37N(1), (2)	nn1122	Level 1				
38(1)	nn1202	Level 1	nl0610	nl0804	nl0810	nb0904
38(2)	nb0904	Prior	nl0610	nl0804	nl0810	
38(2)(i) <i>deleted</i>						
38(3)	nl0610	Prior	nl0505			
38(4)	nn1202	Level 1	nl0505	nl0610		
38(4)(a)(v)						
38(4)(b)(i)	nl0610	Prior	nl0505			
38(4)(c)(ii)						
38(4)(d)						
39	nb0904	Prior	nl0613	nl0810	nl0707	nl0804
40	nb0904	Prior	nl0613	nl0810	nl0707	nl0804
40A	nl0505	Prior				
40A(1)						
40B	nl0505	Prior				
40C						
40D(1) to (3)						
41(1)	nl0505	Prior				
‘allowance asset’						
‘base cost’						
‘capital asset’						
‘company’	nn1122	Level 1				
‘domestic financial instrument holding company’						
‘equity share’ <i>deleted</i>						
‘equity share’						
‘foreign financial instrument holding company’						
words preceding para (a)						
‘group of companies’						
(i)(bb)						
‘prescribed proportion’						
proviso to para (a)						
words preceding para (b)(i)						
‘qualifying interest’ <i>deleted</i>						
‘resident’ <i>deleted</i>	nn1122	Level 1				
‘trading stock’						
para (a)						
para (b) <i>deleted</i>						
41(2)	nn1122	Level 1				
41(3)						
41(4)						
41(4)(a)(i)	nn1122	Level 1				
41(4)(b), (c)	nn1122	Level 1				
41(5)						

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41(7)					
41(8)					
41(8)(a)	nn1122	Level 1			
41(8)(b), words preceding subpara (i)	nn1122	Level 1			
41(9)					
42	nl0505	Prior			
42(1)					
'asset-for-share transaction'	nn1122	Level 1			
proviso					
'equity share' <i>deleted</i>					
'qualifying interest'	nn1122	Level 1			
42(2)					
42(2)(a)(i)	nn1122	Level 1			
42(2)(bA) <i>deleted</i>					
42(3)					
42(3A)					
42(3A), words preceding para (a)	nn1122	Level 1			
42(3A), proviso	nn1122	Level 1			
42(4)					
42(5)					
42(6)	nn1122	Level 1			
42(7)					
42(8)					
42(8), words following para (b)	nn1122	Level 1			
42(8A)					
42(8A)(b)	nn1122	Level 1			
42(9) <i>deleted</i>					
43 <i>deleted</i>	nl0505	Prior			
43(1)(c)					
44	nl0505	Prior			
44(1)					
44(1), words preceding 'qualifying interest'					
'amalgamation transaction'	nn1122	Level 1			
'equity share' <i>deleted</i>					
'qualifying interest' <i>deleted</i>	nn1122	Level 1			
44(3)					
44(4)	nn1122	Level 1			
44(4A)					
44(6)					
44(6)(a)(i)	nn1122	Level 1			
44(6)(a)(ii) <i>deleted</i>	nn1122	Level 1			
44(9)(a)	nn1122	Level 1			
44(9A) <i>deleted</i>					
44(10)	nn1122	Level 1			
44(11) <i>deleted</i>	nn1122	Level 1			
44(12) <i>deleted</i>					
44(13)					
44(13), proviso	nn1122	Level 1			
44(14)	nn1122	Level 1			
44(14)(bA)	nn1122	Level 1			
45	nl0505	Prior			
45(1)					
45(1)(c) <i>deleted</i>					
45(2), (3)					

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45(3A)	nn1122	Level 1				
45(4)						
45(4A)						
45(4B)						
45(5)						
45(5)(a)(i)	nn1122	Level 1				
45(6)						
45(6)(c)	nn1122	Level 1				
46	nl0505	Prior				
46(1)						
46(1), words preceding proviso	nn1122	Level 1				
46(1), proviso, further proviso <i>deleted</i>	nn1122	Level 1				
46(2), (3)						
46(3A)						
46(4)						
46(5)	nn1122	Level 1				
46(6) <i>deleted</i>						
46(7)						
46(7)(b)(i)	nn1122	Level 1				
46(8)	nn1122	Level 1				
46A						
47	nl0505	Prior				
47(1)						
47(1)(a)	nn1122	Level 1				
47(1)(a)(i)(aa) <i>deleted</i>	nn1122	Level 1				
47(1)(a)(i)(cc)	nn1122	Level 1				
47(1)(a)(ii)	nn1122	Level 1				
47(1)(b)	nn1122	Level 1				
47(2), (3)						
47(3A)						
47(4)						
47(5)						
47(5)(b)	nn1122	Level 1				
47(5), words following para (b)	nn1122	Level 1				
47(6)(a) <i>deleted</i>						
47(6)(bA)	nn1122	Level 1				
47(6)(c), proviso	nn1122	Level 1				
48	nl0903	Prior				
48A to 48C	nl0903	Prior				
48(B)(1)						
Rate set out in para 9 of Appendix I.						
54	nl1004	Level 3	nl0715	nl0805	nl0907	nl0714
55(1)	nl1004	Level 3	nl0715	nl0805	nl0907	nl0714
55(2) <i>deleted</i>	nl1004	Level 3	nl0715	nl0805	nl0907	nl0714
55(3)	nl1004	Level 3	nl0715	nl0805	nl0907	nl0714
56(1)	nl1004	Level 3	nl0805	nl0712	nl0907	nl0714
56(1)(a) to (e)	nl1004	Level 3	nl0805		nl0907	nl0715
56(1)(f)	nl1004	Level 3	nl0805		nl0907	nl0714
56(1)(g)	nl1004	Level 3	nl0805		nl0907	nl0715
56(1)(gA) <i>deleted</i>	nl1004	Level 3	nl0805		nl0907	nl0715
56(1)(h)	nl1004	Level 3	nl0805		nl0907	nl0714
56(1)(i) <i>deleted</i>	nl1004	Level 3	nl0805		nl0907	nl0715
56(1)(j) <i>deleted</i>	nl1004	Level 3	nl0805		nl0907	nl0715
56(1)(k)	nl1102	Level 2	nl0805	nl1004	nl0907	nl0902
56(1)(l) to (o)	nl1004	Level 3	nl0805		nl0907	nl0715
56(1)(p) <i>deleted</i>	nl1004	Level 3	nl0805		nl0907	nl0715
56(1)(q) <i>deleted</i>	nl1004	Level 3	nl0805		nl0907	nl0715
56(1)(r)	nl1004	Level 3	nl0805		nl0907	nl0715

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56(2)(a) to (c)	nl1004	Level 3	nl0805	nl0612	nl0907	nl0715
<b>57</b>	nn1122	Level 1	nl0810	nl1004	nl0907	nb0904
57A	nl1004	Level 3	nl0805	nl0706	nl0907	nl0715
58(1)	nl1004	Level 3	nl0810	nl0805	nl0907	nl0804
58(2)	nl1004	Level 3	nl0715	nl0714	nl0907	nl0805
59	nl1004	Level 3	nl0715	nl0714	nl0907	nl0805
60(1) to (5)	nl1004	Level 3	nl0715	nl0706	nl0907	nl0805
61	nl1004	Level 3	nl0805	nl0810	nl0907	nb0904
62(1)	nl1004	Level 3	nl0810	nl0805	nl0907	nb0904
62(1A)	nl1004	Level 3	nl0810	nl0805	nl0907	nb0904
62(2) to (5)	nl1004	Level 3	nl0810	nl0805	nl0907	nb0904
63	nl1004	Level 3	nl0805	nl0810	nl0907	nb0904
64	nl1004	Level 3	nl0715	nl0805	nl0907	nl0714
64B(1)	nb1106	Level 2	nb0805	nl0903		nl0610
‘declared’	nb1106	Level 2				
‘dividend cycle’	nb1106	Level 2	nb0805	nl0903		
‘group of companies’	nb1106	Level 2	nb0805	nl0903		
‘profit’	nb1106	Level 2				
64B(2)	nb1106	Level 2	nb0805	nl0903		nl0610
64B(3)	nb1106	Level 2	nb0805	nl0903		nl0610
64B(3A)	nb1106	Level 2	nb0805	nl0903		nl0610
64B(3A)(c)	nb1106	Level 2				
64B(3A)(d)	nb1106	Level 2				
64B(3A)(e)	nb1106	Level 2				
64B(4)	nb1106	Level 2	nb0805	nl0903		nl0610
64B(5)	nb1106	Level 2				
64B(5)(c) <i>deleted</i>	nb1106	Level 2	nb0805	nl0903		
64B(5)(f)(i)	nb1106	Level 2	nb0904	nl0903	nb0805	nl0810
64B(5)(i)	nb1106	Level 2	nb0805	nl0903		
64B(5)(k)	nb1106	Level 2	nb0805	nl0903		
64B(5)(kA)	nb1106	Level 2				
64B(6) <i>deleted</i>	nb1106	Level 2	nb0805	nl0903		nl0610
64B(7) to (9)	nb1106	Level 2	nb0805	nl0903		nl0610
64B(10) <i>deleted</i>	nb1106	Level 2	nb0805	nl0903		nl0610
64B(11)	nb1106	Level 2	nb0805	nl0903		nl0610
64B(12)(a) to 12(e)	nb1106	Level 2	nb0805	nl0903		nl0610
64B(13)	nb1106	Level 2	nb0805	nl0903		nl0610
64B(14) to (17) <i>deleted</i>	nb1106	Level 2	nb0805	nl0903		
64B(18), (19)	nb1106	Level 2		nl0903		
64C(1)	nb1106	Level 2	nb0805	nl0903		nl0610
‘share incentive scheme’	nn1122	Level 1	nb1106			
para (a)	nb1106	Level 2				
<b>para (b)</b>	nn1122	Level 1	nb1106			
64C(2)	nb1106	Level 2	nb0805	nl0903		nl0610
64C(2)(e)	nb1106	Level 2				
64C(2)(f)	nb1106	Level 2				
64C(2) proviso	nb1106	Level 2				
64C(3) ( <i>deleted</i> )	nb1106	Level 2	nb0805	nl0903		nl0610
64C(4)	nb1106	Level 2				
<b>64C(4)(a)</b>	nn1122	Level 1	nb0904	nl0903	nb1106	nl0810
64C(4)(c)	nb1106	Level 2	nb0904	nl0903	nb0805	nl0810
<b>64C(4)(l)</b>	nn1122	Level 1	nb1106			
64C(5)	nb1106	Level 2	nb0805	nl0903		nl0610
64C(6)	nb1106	Level 2	nb0805	nl0903		nl0610
64D opening	nn1200	Level 1	nl0903			
‘beneficial owner’	nn1200	Level 1				
<b>‘dividend’</b>	nn1200	Level 1	nn1122			
‘dividend cycle’	nn1200	Level 1				
‘effective date’	nn1200	Level 1				
‘regulated intermediary’	nn1200	Level 1				
‘STC credit’	nn1200	Level 1				

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64E(1)	nn1200	Level 1	nl0903			
64E(2), (3)	nn1200	Level 1	nl0903	nn1122		
64E(4)(a) to (d)	nn1200	Level 1		nn1122		
64E(5)	nn1200	Level 1		nn1122		
64EA	nn1200	Level 1		nn1122		
64F	nn1200	Level 1	nl0903			
64F, heading	nn1200	Level 1		nn1122		
64F, words preceding para (a)	nn1200	Level 1		nn1122		
64F(i) <i>deleted</i>	nn1200	Level 1		nn1122		
64F(iA) <i>deleted</i>	nn1200	Level 1		nn1122		
64FA(1), (2)	nn1200	Level 1		nn1122		
64G(1)	nn1200	Level 1	nl0903	nn1122		
64G(2), (3)	nn1200	Level 1	nl0903			
64G(4) <i>deleted</i>	nn1200	Level 1				
64H(1)	nn1200	Level 1	nl0903	nn1122		
64H(2), (3)	nn1200	Level 1	nl0903			
64H(4) <i>deleted</i>	nn1200	Level 1				
64I	nn1200	Level 1	nl0903	nn1122		
64J(1)	nn1200	Level 1	nl0903			
64J(2)	nn1200	Level 1	nl0903			
64J(2)(b)	nn1200	Level 1	nl0903	nn1122		
64J(3)	nn1200	Level 1	nl0903	nn1122		
64J(4), (5)	nn1200	Level 1	nl0903			
64K(1)(a) to (d)	nn1200	Level 1	nl0903	nn1122		
64K(2) <i>deleted</i>	nn1200	Level 1	nl0903	nn1122		
64K(3)	nn1200	Level 1	nl0903			
64K(4)	nn1200	Level 1	nl0903	nn1122		
64K(5) to (8)	nn1200	Level 1	nl0903			
64L(1) to (4)	nn1200	Level 1	nl0903			
64M(1), (2)	nn1200	Level 1				
64N(1) to (4)	nn1200	Level 1				
64O <i>deleted</i>	nn1200	Level 1		nn1122		
64P <i>deleted</i>	nn1200	Level 1		nn1122		
64Q <i>deleted</i>	nn1200	Level 1		nn1122		
64R <i>deleted</i>	nn1200	Level 1		nn1122		
65	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
66(3)						
66(7A)						
66(13B)						
66(13C)						
67(1)	nl1101	Level 2	nl1001	nl0708	nl0811	nl0901
67(1A)	nl1101	Level 2	nl1001	nl0708	nl0811	nl0901
67(2)	nl1101	Level 2	nl1001	nl0708	nl0811	nl0901
68(1)(a)	nn1122	Level 1				
69(1) opening	nn1202	Level 1				
69(1)(h)	nn1202	Level 1				
69(1)(i)						
69(2)(a)(i)						
70(2), (3) <i>deleted</i>						
70(3A), (3B) <i>deleted</i>						
70A						
70B(2)(a)						
72 <i>deleted</i>						
72A(1)						
73(1)						
73B(2)						
73C	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
73C section number duplicated						
74(1)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804

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74(2) to (4)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
74A	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
74B(1) to (4)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
74C(1) to (16)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
74C(17)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
74C(18)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
74D(1) to (8)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
74D(9)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
74D(10)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
75(1)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
75(2) <i>deleted</i>	nb0904	Prior	nl0810			nl0804
75(3)	nb0904	Prior	nl0707	nl0810		nl0804
75A(1), (2)	nl1101	Level 2	nl0904	nl1102	nb0904	nl1101
75B(1) to (3)	nl0903	Prior	nl0810	nb0904		
75B(4)	nl0903	Prior	nl0810	nb0904		
75B(4)(c)	nl0903	Prior		nb0904		
75B(5), (6)	nl0903	Prior	nl0810	nb0904		
76(1)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
76(2)(a) to (c)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
76(3) to (7)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
76A <i>deleted</i>	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
76B	nb0904	Prior	nl0810			nl0804
76C	nb0904	Prior	nl0810			nl0804
76D	nb0904	Prior	nl0810			nl0804
76E(1)	nb0904	Prior	nl0810			nl0804
76E(2)	nb0904	Prior	nl0810			nl0804
76E(2)(l)						
76E(2)(n), (o)						
76E(3)	nb0904	Prior	nl0810			nl0804
76E(3)(a) to (c)						
76E(4), (5)	nb0904	Prior	nl0810			nl0804
766F	nb0904	Prior	nl0810			nl0804
76G(1)	nb0904	Prior	nl0810			nl0804
76G(1) words preceding para (a)	nb0904	Prior				
76G(1)(b)	nb0904	Prior				
76G(1)(c) to (g)						
76G(3)	nb0904	Prior				
76G(4)	nb0904	Prior				
76H(1) to (6)	nb0904	Prior	nl0810			nl0804
76I(1) to (6)	nb0904	Prior	nl0810			nl0804
76J(1), (2)	nb0904	Prior	nl0810			nl0804
76K(1), (2)	nb0904	Prior	nl0810			nl0804
76L(1), (2)	nb0904	Prior	nl0810			nl0804
76M(1) to (4)	nb0904	Prior	nl0810			nl0804
76N(1) to (4)	nb0904	Prior	nl0810			nl0804
76O(1) to (7)	nb0904	Prior	nl0810			nl0804
76O(2) proviso	nb0904	Prior				
76P(1) to (5)	nb0904	Prior	nl0810			nl0804
76Q(1) to (7)	nb0904	Prior	nl0810			nl0804
76R(1) to (8)	nb0904	Prior	nl0810			nl0804
76S	nb0904	Prior	nl0810			nl0804
77(1) to (3)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
77(4) <i>deleted</i>	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
77(5)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
77(6) <i>deleted</i>	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
77(7)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
77(8) <i>deleted</i>	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
78(1)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
78(1A)(a), (b)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
78(1B), (1C)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804

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78(2), (3)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
79(1)	nb0904	Prior	nl0810		nl0707	nl0804
79(2)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
79(2A)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
79(3)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
79A(1), (2)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
79B(1)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
79B(1A)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
79B(2)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
80	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
80A	nb0904	Prior	nl0810			nl0804
80B(1), (2)	nb0904	Prior	nl0810			nl0804
80C(1), (2)	nb0904	Prior	nl0810			nl0804
80D(1) to (3)	nb0904	Prior	nl0810			nl0804
80E(1) to (4)	nb0904	Prior	nl0810			nl0804
80F	nb0904	Prior	nl0810			nl0804
80G(1), (2)	nb0904	Prior	nl0810			nl0804
80H	nb0904	Prior	nl0810			nl0804
80I	nb0904	Prior	nl0810			nl0804
80J(1) to (4)	nb0904	Prior	nl0810			nl0804
80K	nl1002	Level 3	nl0710	nl0810	nl0904	nb0904
80L	nb0904	Prior	nl0810			nl0804
‘arrangement’	nb0904	Prior	nl0810			nl0804
‘avoidance arrangement’	nb0904	Prior	nl0810			nl0804
‘impermissible avoidance arrangement’	nb0904	Prior	nl0810			nl0804
‘party’	nb0904	Prior	nl0810			nl0804
‘tax’	nb0904	Prior	nl0810			nl0804
‘tax benefit’ <i>deleted</i>	nb0904	Prior	nl0810			nl0804
80M(1) to (3)	nb0904	Prior	nl0810			nl0804
80N(1) to (4)	nb0904	Prior	nl0810			nl0804
80O(1) to (5)	nb0904	Prior	nl0810			nl0804
80P	nb0904	Prior	nl0810			nl0804
80Q(1), (2)	nb0904	Prior	nl0810			nl0804
80R(1), (2)	nb0904	Prior	nl0810			nl0804
80S(1), (2)	nb0904	Prior	nl0810			nl0804
80T	nb0904	Prior	nl0810			nl0804
‘arrangement’	nn1122	Level 1				
81(1) to (5)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
82	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
83(1)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
83(1A) to (1C)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
83(2)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
83(8)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
83(9), (10) <i>deleted</i>	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
83(11) to (14)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
83(15), (16) <i>deleted</i>	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
83(17) to (23)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
83A(1), (2)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
83A(12)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
83A(13)(a), (13)(b)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
83A(14)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
86A(1) to (5)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
86A(7)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
86A(8), (9)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
86A(10) to (16)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
86A(18) to (20)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
88(1) to (7)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
Effective date in Act differs from that in Bill.						
88A	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
‘dispute’						

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88B(1) to (3)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
88C	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
88D	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
88E(1), (2)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
88F(1) to (8)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
88G(1), (2)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
88H(1), (2)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
89(1), (2)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
89(3) <i>deleted</i>	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
89bis(1) to (3)	nl1101	Level 2	nl0904	nl1002	nb0904	nl1001
89ter(1)	nl1002	Level 3	nl0904	nl0710	nl0810	nb0904
89ter(1A)	nl1002	Level 3	nl0710		nl0904	nb0904
89ter(1B)(a), (1B)(b)	nl1002	Level 3	nl0710		nl0904	nb0904
89ter(2), (3)	nl1002	Level 3	nl0710		nl0904	nb0904
89quat(1), (2)	nl1002	Level 3	nl0804	nl0810	nl0904	nb0904
89quat(3)	nl1002	Level 3	nl0804	nl0810	nl0904	nb0904
89quat(3A)	nl1002	Level 3	nl0804	nl0707	nl0904	nb0904
89quat(4) TO (6)	nl1002	Level 3	nl0804	nl0707	nl0904	nb0904
89quin(1) <i>renumbered</i>	nl1002	Level 3	nl0804	nl0810	nl0904	nb0904
89quin(2)	nl1002	Level 3				
89sex(1), (2)	nl1101	Level 2	nl1002	nl0810	nb0904	nl1001
89sept(1), (2)	nl1101	Level 2	nl0901	nl1002	nb0904	nl1001
90	nl1101	Level 2	nl1004	nl1002	nl0907	nl1001
91(1)(a), (1)(b)	nl1101	Level 2	nl1004	nl1002	nl0904	nl0907
91(1)(bA)	nl1101	Level 2	nl1004	nl0904	nl0907	nl1002
91(1)(c)	nl1101	Level 2	nl1004	nl0904	nl0907	nl1002
91(2)	nl1101	Level 2	nl1004	nl0904	nl0907	nl1002
91(3) <i>deleted</i>	nl1101	Level 2	nl1004	nl0904	nl0907	nl1002
91(4)	nl1101	Level 2	nl1004	nl0904	nl0907	nl1002
91(4A)	nl1101	Level 2	nl1004	nl0904	nl0907	nl1002
91(5)	nl1101	Level 2	nl1004	nl0904	nl0907	nl1002
91A	nb0904	Prior	nl0707	nl0810		nl0804
92	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
93(1) to (4)						
94	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
94A <i>deleted</i>	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
95(1)	nl1004	Level 3	nl0715	nl0805	nl0907	nl0706
95(1)bis	nl1004	Level 3	nl0715	nl0805	nl0907	nl0706
95(2) to (5)	nl1004	Level 3	nl0715	nl0805	nl0907	nl0706
96(1), (2)	nl1004	Level 3	nl0715	nl0805	nl0907	nl0706
97	nl1004	Level 3	nl0715	nl0805	nl0907	nl0706
98	nl0505	Prior				
99	nl0505	Prior				
100	nl1004	Level 3	nl0505			
101	nl0505	Prior				
101(1)	nn1122	Level 1				
101(8) <i>deleted</i>						
102(1)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
Words preceding 102(1)(a)						
102(1A)	nb0904	Prior	nl0810			nl0804
102(2) to (4)	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
102A	nb0904	Prior	nl0810	nl0613	nl0707	nl0804
103(1) <i>deleted</i>	nb0904	Prior	nl0804	nl0613	nl0707	nl0810
103(2)	nb0904	Prior	nl0804	nl0613	nl0707	nl0810
103(3) <i>deleted</i>	nb0904	Prior	nl0804	nl0613	nl0707	nl0810
103(4)	nb0904	Prior	nl0804	nl0613	nl0707	nl0810
103(5)	nn1122	Level 1	nl0804	nb0904	nl0707	nl0810
103(6)	nl1002	Level 3	nl0804	nl0810	nl0904	nb0904
103(7) <i>deleted</i>	nb0904	Prior	nl0804	nl0613	nl0707	nl0810
104(1), (2)	nb0904	Prior	nl0804	nl0810	nl0613	nl0707
105A(1)	nb0904	Prior	nl0804	nl0810		

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105A(2)	nb0904	Prior	nl0804	nl0810		
105A(3)(a) to (3)(d)	nb0904	Prior	nl0804	nl0810		
105A(4)	nb0904	Prior	nl0804	nl0810		
105A(5)	nb0904	Prior	nl0804	nl0810		
106(1) to (4)	nb0904	Prior	nl0804	nl0613	nl0707	nl0810
107A(1), (2)	nb0904	Prior	nl0804	nl0613	nl0707	nl0810
107B <i>deleted</i>	nb0904	Prior	nl0804	nl0613	nl0707	nl0810

**Highlight** indicates amendment by the Taxation Laws Amendment Act 24 of 2011.

**Highlight** indicates amendment by the Taxation Laws Second Amendment Act 25 of 2011.

**GN 170 of 25 February 2005**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Paragraph:						
Full text						
	ns0609	Prior	nl0504			

**GN 177 of 24 February 2006**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Paragraph:						
Full text						
	nn0607	Prior	ns0609			

**GN R 105 of 22 January 1965—General regulations**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Rule:						
Extract from full text						
	nb0904	Level I	nl0605	nl0613	nl0707	

**GN R 467 of 1 April 2003—Dispute-resolution rules**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Rule:						
Full text						
	nb0904	Level I	nl0605	nl0613	nl0707	

**GN R 468 of 1 April 2003—Settlement rules *repealed***

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Rule:						
Full text						
	nb0904	Level I				

**GN 170 of 25 February 2005**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Paragraph:						
Full text						
	nl0605	Prior				

**GN 177 of 24 February 2006**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual

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Paragraph:						
Full text						
	nl0605	Prior				

**Income Tax Act—First Schedule**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Paragraph:						
11(c)(iii)						
12(1)(a)						
12(1)(f)						
12(1A)						
12(1D)						
12(5) <i>deleted</i>						
13A(2)						
19(2)(b)						
20(1)(c)						
20(1)(ii)						

**Income Tax Act—Second Schedule**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Paragraph:						
1						
‘formula A’ <i>deleted</i>	nl0801	Prior				
‘formula B’ <i>deleted</i>	nl0801	Prior				
‘formula C’	nl0801	Prior				
para (b)(i)(bb)						
‘lump sum benefit’	nl0801	Prior				
‘pension fund’	nl0801	Prior				
‘provident fund’	nl0801	Prior				
‘retire’	nl0801	Prior				
‘retirement annuity fund’	nl0801	Prior				
2(1)	nl0801	Prior				
2(1)(a)(i)						
2(1)(a)(ii) words preced- ing subsubitem (AA)						
2(1)(a)(ii)(AA)						
2(1)(a)(ii) proviso						
2(1)(a)(ii) proviso <i>second amendment</i>						
2(1)(a)(iii)						
2(1)(a) words following subitem (iii)						
2(1)(b)(iA)						
2A	nl0801	Prior				
2B	nl0801	Prior				
2B words preceding pro- viso						
2C	nn1122	Level 1	nl0801			
3	nl0801	Prior				
3 para (iv) of proviso <i>deleted</i>						
3A						
4(1)	nl0801	Prior				
4(1), words preceding pa- ra (a)	nn1122	Level 1	nl0801			
4(2)	nl0801	Prior				
5(1) to (3)						
6(1)						

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6(1)(a)(i)(bb), (cc), (dd)	nn1122	Level 1				
6(1)(a)(ii)(bb), (cc), (dd)	nn1122	Level 1				
6(2), (3)						
7 <i>deleted</i>	nl0801	Prior				

**Highlight** indicates amendment by the Taxation Laws Amendment Act 24 of 2011.

**Highlight** indicates amendment by the Taxation Laws Second Amendment Act 25 of 2011.

**Income Tax Act—Fourth Schedule**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Paragraph:						
1 opening	nn1202	Level 1	nl1001	nl0901	nl1101	
‘black person’ <i>deleted</i>	nl1101	Level 2				
‘employee’	nl1101	Level 2	nl1004	nl0901	nl1001	
‘employees’ tax’	nl1101	Level 2	nl1001	nl0901		
‘employees’ tax certifi- cate’	nl1101	Level 2	nl1001	nl0901		
‘employer’	nn1202	Level 1	nl1004	nl0901	nl1001	nl1101
‘labour broker’	nl1101	Level 2	nl1001	nl0901	nn0712	
‘month’	nl1101	Level 2	nl1002	nl0708	nl0904	nl1001
‘personal service com- pany’ <i>deleted</i>	nl1101	Level 2	nl1001	nl0901	nn0712	
‘personal service trust’ <i>deleted</i>	nl1101	Level 2	nl1004	nl0901	nl0907	nl1001
‘personal service pro- vider’	nl1101	Level 2	nl1004	nl0901	nl0907	nl1001
‘provisional tax’	nl1101	Level 2	nl1002	nl0901	nl0904	nl1001
‘provisional taxpayer’	nl1101	Level 2	nl1002	nl1004	nl0904	nl1001
para (cc)	nn1122	Level 1				
‘remuneration’	nl1101	Level 2	nl0811	nl0901	nl1001	
para (b)	nl1101	Level 2	nl1001			
para (cA)	nl1101	Level 2	nl1001			
para (cB)	nl1101	Level 2				
para (cB), words preced- ing proviso	nn1122	Level 1				
‘representative employer’	nl1101	Level 2	nl1004	nl0901	nl1001	
‘tax threshold’	nl1101	Level 2	nl1002	nl0901	nl0904	nl1001
2(1)	nl1101	Level 2	nl0811	nl0901	nl1001	
2(1A)	nl1101	Level 2	nl0811	nl0901	nl1001	
2(2)	nl1101	Level 2	nl0811	nl0901	nl1001	
2(3) <i>deleted</i>	nl1101	Level 2	nl0811	nl0901	nl1001	
2(4)	nn1202	Level 1	nl0811	nl0901	nl1001	nl1101
2(4)(cA)	nn1202	Level 1	nn1122			
2(4)(e) <i>deleted</i>	nn1202	Level 1	nn1122			
2(4)(f)(i)	nn1202	Level 1	nn1122			
2(5)(a) to (5)(c)	nl1101	Level 2	nl0811	nl0901	nl1001	nb0904
2(6)	nl1101	Level 2	nl0811	nl0901	nl1001	
3(1), (2)	nl1101	Level 2	nl0811	nl0901	nl1001	
4	nl1101	Level 2	nl0811	nl0901	nl1001	
5(1)	nl1101	Level 2	nl0811	nl0901	nl1001	nb0904
5(1A)	nl1101	Level 2			nl1001	
5(2) to (6)	nl1101	Level 2	nl0811	nl0901	nl1001	nb0904
6(1), (2) <i>deleted</i>	nl1101	Level 2	nl0811	nl0901	nl1001	nb0904
6(2A), (2B)	nl1101	Level 2	nl0811	nl0901	nl1001	nb0904
6(3), (4) <i>deleted</i>	nl1101	Level 2	nl0811	nl0901	nl1001	nb0904
7	nl1101	Level 2	nl0811	nl0901	nl1001	
8	nl1101	Level 2	nl0811	nl0901	nl1001	
9(1), (2)	nl1101	Level 2	nl0811	nl0901	nl1001	
9(3)(a), (3)(b)	nl1101	Level 2	nl0811	nl0901	nl1001	nb0904
9(4), (5)	nl1101	Level 2	nl0811	nl0901	nl1001	nb0904

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9(6)	nn1202	Level 1	nn1122			
10(1), (2)	nl1101	Level 2	nl0811	nl0901	nl1001	nb0904
11	nl1101	Level 2	nl0811	nl0901	nl1001	nb0904
11A(1), (2)	nl1101	Level 2	nl0811	nl0901	nl1001	
11A(2) proviso	nl1101	Level 2				
11A(3) to (7)	nl1101	Level 2	nl0811	nl0901	nl1001	
11B(1) opening 'net remuneration'	nn1202	Level 1	nl0811	nl0901	nl1001	nl1101
11B(2)	nl1101	Level 2	nl0811	nl0901	nl1001	
11B(2) words following para (b)	nl1101	Level 2				
11B(2A)	nl1101	Level 2	nl0811	nl0901	nl1001	
11B(3), (4)	nl1101	Level 2	nl0811	nl0901	nl1001	
11B(4A) <i>obsolete</i>	nl1101	Level 2	nl0811	nl0901	nl1001	nl0801
11B(5)(a), (b)	nl1101	Level 2	nl0811	nl0901	nl1001	
11B(6) to (8)	nl1101	Level 2	nl0811	nl0901	nl1001	
11A(9)(a), (b)	nl1101	Level 2	nl0811	nl0901	nl1001	
11C(1) to (6)	nl1101	Level 2	nl0811	nl0901	nl1001	
12(1) to (3)	nl1101	Level 2	nl0811	nl0901	nl1001	
13(1)	nl1101	Level 2	nl0811	nl0901	nl1001	
13(1A), (1B)	nl1101	Level 2		nl0901	nl1001	
13(2) to (5)	nl1101	Level 2	nl0811	nl0901	nl1001	
13(6) <i>deleted</i>	nl1101	Level 2	nl0811	nl0901	nl1001	
13(7) to (15)	nl1101	Level 2	nl0811	nl0901	nl1001	
14(1) to (5)	nl1101	Level 2	nl0811	nl0901	nl1001	
14(6)	nl1101	Level 2	nl0811	nl0901	nl1001	
15(1) to (4)	nl1101	Level 2	nl0811	nl0901	nl1001	
16(1), (2)	nn1202	Level 1	nl0811	nl0901	nl1001	nl1101
16(2A) to (2D)	nl1101	Level 2	nl0811	nl0901	nl1001	
16(3)	nl1101	Level 2	nl0811	nl0901	nl1001	
17(1)	nl1002	Level 3	nl0601		nl0710	nl0904
17(2) <i>deleted</i>	nl1002	Level 3	nl0601		nl0710	nl0904
17(3) to (8)	nl1002	Level 3	nl0601		nl0710	nl0904
18(1)	nl1002	Level 3	nl0601		nl0710	nl0904
18(1)(c)(ii)	nn1122	Level 1				
18(1)(d)(i)	nl1002	Level 3				
18(1)(d)(iii)	nn1122	Level 1	nl1002			
18(2) to (5) <i>deleted</i>	nl1002	Level 3	nl0601		nl0710	nl0904
19(1)(a) to (1)(c)	nl1002	Level 3	nl0804		nl0904	nb0904
19(1)(d)	nl1002	Level 3	nl0804		nl0904	nb0904
19(1)(d) proviso	nl1002	Level 3				
19(1)(e)	nl1002	Level 3	nl0810		nl0904	nb0904
19(1A) <i>deleted</i>	nl1002	Level 3	nl0707		nl0904	nb0904
19(2), (3)	nl1002	Level 3	nl0810		nl0904	nb0904
19(4) <i>deleted</i>	nl1002	Level 3	nl0810		nl0904	nb0904
19(5)	nl1002	Level 3	nl0810		nl0804	nb0904
20(1)	nl1002	Level 3	nl0810	nl0707	nl0904	nb0904
20(1A) <i>deleted</i>	nl1002	Level 3	nl0707		nl0904	nb0904
20(2)	nl1002	Level 3	nl0810	nl0605	nl0904	nb0904
20(3)	nl1002	Level 3	nl0810	nl0605	nl0904	nb0904
20(4)	nl1002	Level 3	nl0810	nl0605	nl0904	nb0904
21(1), (2)	nl1002	Level 3	nl0601	nl0710	nl0904	
21(3) <i>deleted</i>	nl1002	Level 3	nl0601	nl0710	nl0904	
22 <i>deleted</i>	nl1002	Level 3		nl0710	nl0904	
23	nl1002	Level 3	nl0601	nl0710	nl0904	
23A(1), (2)	nl1002	Level 3			nl0904	
24	nl1002	Level 3	nb0904	nl0804	nl0904	nl0810
25(1), (2)	nl1002	Level 3	nl0707	nl0804	nl0904	nb0904
26 <i>deleted</i>	nl1002	Level 3	nl0804	nl0707	nl0904	nb0904
27 <i>deleted</i>	nl1002	Level 3	nb0904	nl0804	nl0904	nl0810
28(1)	nl1101	Level 2	nl1002	nl0904	nb0904	nl1001

**Join the Bsp® Family**

28(1) <i>bis deleted</i>	nl1101	Level 2	nl1002	nl0904	nb0904	nl1001
28(2) to (8)	nl1101	Level 2	nl0811	nl0901		nl0708
28A <i>deleted</i>	nl1101	Level 2	nl1002	nl0901	nl0904	nb0904
29	nl1101	Level 2	nl1002	nl0904	nb0904	nl1001
30(1), (2)	nl1101	Level 2	nl1002	nl0904	nb0904	nl1001
31	nl1101	Level 2	nl1002	nl0904	nb0904	nl1001
32	nl1101	Level 2	nl1002	nl0904	nl0901	nl1001
33 <i>deleted</i>	nl1101	Level 2	nl1002	nl0904	nl0901	nl1001
34 <i>deleted</i>	nl1101	Level 2	nl1002	nl0904	nl0901	nl1001

**Highlight** indicates amendment by the Taxation Laws Amendment Act 24 of 2011.

**Highlight** indicates amendment by the Taxation Laws Second Amendment Act 25 of 2011.

**Income Tax Act—Fifth Schedule *deleted***

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Paragraph:						

**Income Tax Act—Sixth Schedule**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Paragraph:						
1, 2	nl0903	Prior				
3	nl0903	Prior				
3(b)						
3(d) <i>deleted</i>						
3(e)(i), (ii)						
3(f)(iii)(aa), (bb)						
<b>3(g)(ii)</b>	nn1122	Level 1				
<b>3(g)(iii)</b>	nn1122	Level 1				
<b>3(g)(iv) <i>deleted</i></b>	nn1122	Level 1				
<b>3(h) <i>deleted</i></b>	nn1122	Level 1				
4	nl0903	Prior				
5	nl0903	Prior				
6	nl0903	Prior				
<b>6(b)</b>	nn1122	Level 1				
6(c) <i>deleted</i>						
7	nl0903	Prior				
7(a)						
7(c), (d)						
8	nl0903	Prior				
<b>8(3)</b>	nn1122	Level 1	nl0903			
9	nl0903	Prior				
10	nl0903	Prior				
<b>10(4) <i>deleted</i></b>	nn1122	Level 1				
11 to 15	nl0903	Prior				

**Highlight** indicates amendment by the Taxation Laws Amendment Act 24 of 2011.

**Highlight** indicates amendment by the Taxation Laws Second Amendment Act 25 of 2011.

**Income Tax Act—Seventh Schedule**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Paragraph:						
1 opening	nn1202	Level 1	nl1102			
‘associated institution’	nl1102	Level 2	nl0802		nl0902	nl0504
‘consideration’	nl1102	Level 2	nl0802		nl0902	nl0504
‘employee’	nl1102	Level 2	nl0802		nl0902	nl0504
‘employer’	nl1102	Level 2	nl0802		nl0902	nl0504

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'employment'	nl1102	Level 2	nl0802		nl0902	nl0504
'loan'	nl1102	Level 2	nl0802		nl0902	nl0504
'month'	nl1102	Level 2	nl0802		nl0902	nl0504
'official rate of interest'	nl1102	Level 2	nl0802		nl0902	nl0504
'taxable benefit'	nn1202	Level 1	nl0802	nl1102	nl0902	nl0504
para (a), (b)	nn1202	Level 1	nn1122			
para (d)	nn1202	Level 1	nn1122			
para (e)	nn1202	Level 1	nn1122			
2 opening	nn1202	Level 1	nl0802	nl1102	nl0902	nn0608
2(b)	nn1122	Level 1				
2(e)	nn1122	Level 1				
2(k)	nn1122	Level 1				
2(i)	nn1202	Level 1				
3(1)	nl1102	Level 2	nl0802		nl0902	nl0504
3(2)	nl1102	Level 2	nl0802		nl0902	nl0504
3(3)	nl1102	Level 2	nl0802		nl0902	nl0504
4	nl1102	Level 2	nl0802		nl0902	
5(1) to (4)	nl1102	Level 2	nl0802		nl0902	nl0504
6(1) to (4)	nl1102	Level 2	nl0802		nl0902	nl0504
7(1)	nl1102	Level 2	nl0802		nl0902	ns0609
7(1)(a)	nl1102	Level 2				
7(1)(b) words following item(ii)	nl1102	Level 2				
7(1A) deleted	nl1102	Level 2	nl0802		nl0902	
7(2)	nl1102	Level 2	nl0802		nl0902	ns0609
7(3)(a), (3)(b)	nl1102	Level 2	nl0802		nl0902	ns0609
7(4)	nl1102	Level 2	nl0802		nl0902	ns0609
7(4) words preceding item (a)	nl1102	Level 2				
7(4)(a)	nl1102	Level 2				
7(5)	nl1102	Level 2	nl0802		nl0902	ns0609
7(6)	nl1102	Level 2	nb0904	nl0810	nl0902	nl0707
7(7)	nl1102	Level 2	nb0904	nl0810	nl0902	nl0707
7(8)	nl1102	Level 2	nb0904	nl0810	nl0902	nl0707
7(8A)	nn1122	Level 1				
7(9) deleted	nl1102	Level 2	nb0904	nl0810	nl0902	nl0707
7(10)	nl1102	Level 2	nb0904	nl0810	nl0902	nl0707
7(11)	nl1102	Level 2				
8(1) to (3)	nl1102	Level 2	nl0802		nl0902	nl0504
9(1)	nl1102	Level 2				
'remuneration'	nl1102	Level 2	nl0810	nl0804	nl0902	nb0904
'remuneration factor'	nl1102	Level 2			nl0902	nl0802
9(2)	nl1102	Level 2			nl0902	nl0802
9(3)	nl1102	Level 2			nl0902	nl0802
9(3)(a)(ii), words preceding proviso	nn1122	Level 1				
9(3A), (3B)	nl1102	Level 2			nl0902	nl0802
9(4) to (7)	nl1102	Level 2			nl0902	nl0802
9(7A), (7B)	nl1102	Level 2			nl0902	nl0802
9(8) to (10)	nl1102	Level 2			nl0902	nl0802
10(1), (2)	nl1102	Level 2			nl0902	nl0802
10A(1), (2)	nl1102	Level 2			nl0902	nl0802
11(1) to (5)	nl1102	Level 2			nl0902	nl0802
12	nl1102	Level 2			nl0902	nl0802
12A(1) to (4)	nn1202	Level 1	nl1102		nl0902	nl0802
12A(5)	nn1202	Level 1	nl1102		nl0902	nl0802
12A(5)(d) deleted	nn1202	Level 1	nn1122			
12B(1) to (3)	nn1202	Level 1	nl1102		nl0902	nl0802
12C(1) to (3)	nn1122	Level 1				
13(1)	nl1102	Level 2			nl0902	nl0802

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13(2)	nl1102	Level 2			nl0902	nl0802
13(3)	nl1102	Level 2			nl0902	nl0802
13A <i>deleted</i>	nl1102	Level 2				nl0802
14 <i>deleted</i>	nl1102	Level 2			nl0902	nl0802
15 <i>deleted</i>	nl1102	Level 2			nl0902	nl0802
16(1), (2)	nl1102	Level 2			nl0902	nl0802
17(1) to (6)	nl1102	Level 2			nl0902	nl0802
18(1), (2)	nl1102	Level 2			nl0902	nl0802
19	nl1102	Level 2			nl0902	nl0802
20(1), (2)	nl1102	Level 2			nl0902	nl0802

**Highlight** indicates amendment by the Taxation Laws Amendment Act 24 of 2011.

**Highlight** indicates amendment by the Taxation Laws Second Amendment Act 25 of 2011.

**Income Tax Act—Eighth Schedule**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Paragraph:						
1						
‘aggregate capital gain’						
‘aggregate capital loss’						
‘asset’	nl1004	Level 3	nl0714			
‘primary residence’	nl1004	Level 3				
‘residence’	nl1004	Level 3				
‘special trust’	nl1004	Level 3				
‘taxable capital gain’						
‘value shifting arrange- ment’	nl1004	Level 3	nl0805	nl0706	nl0907	nl0715
2(1)	nl1004	Level 3	nl0714			
2(2)	nl1004	Level 3	nl0714			
2(2)(b)						
3	ns0602	Prior				
4	ns0602	Prior				
5(1)	nn1122	Level 1	nl1004		nl0907	
5(2)	nn1122	Level 1	nl1004		nl0907	
6	nl1004	Level 3				
7	nl1004	Level 3				
10	nl1004	Level 3				
11(1), (2)	nl1004	Level 3	nl0714		nl0907	
12(1)	nl0714	Prior				
12(2)	nl0714	Prior				
12(2)(a)	nl0714	Prior				
12(2)(a), words preced- ing subitem (i)	nn1122	Level 1				
12(2)(a)(ii), (iii) <i>deleted</i>	nn1122	Level 1				
12(2)(b)	nl0714	Prior				
12(3)	nl0714	Prior				
12(4)	nl0714	Prior				
12(5)(a)	nl1004	Level 3	nl0804	nl0810	nl0907	nb0904
12(5)(a)(aa)(B)						
12(5)(b) to (d)	nl1004	Level 3	nl0804	nl0810	nl0907	nb0904
13(1)	nl1004	Level 3				
13(1)(g)(i)	nl1004	Level 3				
13(2) to (5)	nl1004	Level 3				
17(1), (2)	nl0714	Prior				
18(1), (2)	nl0714	Prior				
19(1)	nn1122	Level 1				
19(3)(b), (c)	nn1122	Level 1				
20(1)	nl0714	Prior	ns0602			
20(1)(h)(iii)(aa), (bb)	nn1122	Level 1				
20(2)	nl0714	Prior	ns0602			

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20(3)	nl0714	Prior	ns0602			
20(3)(a)						
20(4)	nl0714	Prior				
20A						
23	nl1004	Level 3			nl0907	
24(1) to (4)						
25(3)						
29(1)						
29(3)						
29(4)						
29(5)	nl1004	Level 3	nl0805	nl0706	nl0907	nl0715
29(8)						
30(3)(b)						
31(1)	nl0801	Prior				
31(1)(1)(c)(i)						
33(1) to (5)	nl0714	Prior				
35(1) to (4)	nl0714	Prior	ns0602			
36	nl0714	Prior				
37(1), (2)	nl1004	Level 3				
38(1)	nl1004	Level 3	nl0714		nl0907	
38(2)	nl1004	Level 3	nl0714		nl0907	
38(2)(d) <i>deleted</i>						
39(1) to (4)	nl1004	Level 3	nl0714		nl0907	
40(1)	nl1004	Level 3	nl0801	nl0805	nl0907	nl0715
Words following 40(1)(d)	nl1004	Level 3				
40(1A)	nl1004	Level 3				
40(2)	nl1004	Level 3	nl0715	nl0805	nl0907	nl0706
40(2)(b)	nl1004	Level 3				
40(3)	nl1004	Level 3	nl0715	nl0805	nl0907	nl0706
41(1)	nl1004	Level 3	nl0715	nl0805	nl0907	nl0706
41(2)	nl1004	Level 3	nl0715	nl0805	nl0907	nl0706
42(2)(c)						
42A						
43(1)						
43(2)						
43(4)						
43(4)(b)	nn1122	Level 1				
43(4)(b)	nn1122	Level 1				
43(7)						
‘local currency’						
43A(1) to (3)	nn1122	Level 1				
43B						
43B words preceding subpara (a) <i>second amendment</i>						
43B(b) <i>second amendment</i>						
43B						
44	nl1004	Level 3				
45(1)	nl1004	Level 3				
45(1)(b)						
45(2), (3)	nl1004	Level 3				
45(4)	nl1004	Level 3				
46	nl1004	Level 3				
47	nl1004	Level 3				
48	nl1004	Level 3				
49	nl1004	Level 3				
50	nl1004	Level 3				
51(1)	nl1004	Level 3	nl1004		nl0907	
51(1)(c), (d)						
51(2)	nl1004	Level 3	nl1004		nl0907	

**Join the Bsp® Family**

51(2)(a) to (c)						
51(2)(d) <i>deleted</i>						
51A						
51A, heading	nn1122	Level 1				
51A(1)(b)	nn1122	Level 1				
51A(1)(c) <i>deleted</i>	nn1122	Level 1				
51A(1)(d)(ii)	nn1122	Level 1				
51A(3)(c)(ii)	nn1122	Level 1				
51A(4)(b)(iii)	nn1122	Level 1				
51A(6), words preceding item (a)	nn1122	Level 1				
51A(6)(a)(ii)	nn1122	Level 1				
51A(7) <i>deleted</i>	nn1122	Level 1				
53(1) to (4)		Prior	nl0714	nl0801		
54	nl0801	Prior				
55(1)	nl1004	Level 3	nl0801	nl0805	nl0907	nl0715
55(1)(c)	nn1122	Level 1				
55(1)(d)	nn1122	Level 1				
55(1)(e), (f)	nn1122	Level 1				
55(2)	nl1004	Level 3	nl0801	nl0805	nl0907	nl0715
56	nl1004	Level 3			nl0907	
57(1), (2)	nl0714	Prior	nl0604	nl0610		
57(3)	nn1122	Level 1	nl0604	nl0610	nl0714	
57(4), (5)	nl0714	Prior	nl0604	nl0610		
57A						
58	nl0714	Prior				
59	nl1004	Level 3				
61						
62	nl1004	Level 3				
62(a)						
62(d)						
63	nl1004	Level 3				
63A						
64						
64A	nl0714	Prior				
64B title						
64B(1)						
‘foreign company’ <i>deleted</i>	nn1122	Level 1				
64B(2)						
64B(2)(a)(i)	nn1122	Level 1				
64B(2)(a)(ii)	nn1122	Level 1				
64B(2)(a)(iv)	nn1122	Level 1				
64B(3)						
64B(3)(b)						
64B(3)(c)(i)						
64B(3)(c)(ii)(bb)	nn1122	Level 1				
64B(3)(c)(ii)(bb)(B)	nn1122	Level 1				
64B(3)(d)	nn1122	Level 1				
64B(4)(b)	nn1122	Level 1				
64B(5)						
64B(5) words preceding proviso	nn1122	Level 1				
64B(5) para (a) of proviso						
64B(6)						
64B(6)(a)						
65(1) to (3)	nl0714	Prior				
65(4)	nl0714	Prior				
65(5) to (7)	nl0714	Prior				
65B(1) to (4)						

**Join the Bsp® Family**

65B(5)						
66(1)(a)						
66(1)(c)						
66(4)						
67(1)(a), (b)	nl1004	Level 3	nl0805	nl0706	nl0907	nl0715
67(2), (3)	nl1004	Level 3	nl0805	nl0706	nl0907	nl0715
67A(1)	nl0714	Prior				
67A(2)	nl0714	Prior				
67A(3)	nl0714	Prior				
67A(3A)						
67A(4)	nl0714	Prior				
67AB						
67AB(1)(a)						
67AB(1A)						
67B(1), (2)	nl0714	Prior				+
67C						
67D(1), (2)						
68(1), (2)	nl1004	Level 3	nl0805	nl0706	nl0907	nl0715
69	nl1004	Level 3	nl0805	nl0706	nl0907	nl0715
70	nl1004	Level 3	nl0805	nl0706	nl0907	nl0715
71	nl1004	Level 3	nl0805	nl0706	nl0907	nl0715
72	nl1004	Level 3	nl0805	nl0706	nl0907	nl0715
73(1), (2)	nl1004	Level 3	nl0805	nl0706	nl0907	nl0715
74						
'capital distribution' <i>deleted</i>	nn1122	Level 1				
'date of distribution'						
words preceding para (a)	nn1122	Level 1				
'distribution' <i>deleted</i>	nn1122	Level 1				
'share' <i>deleted</i>	nn1122	Level 1				
75(1)	nn1122	Level 1				
76, heading	nn1122	Level 1				
76(1) to (4)	nn1122	Level 1				
76A(1)	nn1122	Level 1				
76(1A)	nn1122	Level 1				
76A(2)	nn1122	Level 1				
76A(3)	nn1122	Level 1				
76B(1) to (3)	nn1122	Level 1				
77	ns0602	Prior				
77(2)	nn1122	Level 1				
78(1)	nn1122	Level 1				
78(2), substituted by 78(1)	nn1122	Level 1				
78(3)	nn1122	Level 1				
79 <i>deleted</i>						
80(1)	nl1004	Level 3	nl0805	nl0706	nl0907	nl0715
80(2)	nl1004	Level 3	nl0805	nl0706	nl0907	nl0715
80(3)	nl1004	Level 3	nl0805	nl0706	nl0907	nl0715
80(3)(a)	nl1004	Level 3	nl0805	nl0706	nl0907	nl0715
81	nl1004	Level 3				
82	nl1004	Level 3				
83(1), (2)	nl1004	Level 3				
84 to 96 <i>deleted</i>	nn1122	Level 1				

**Highlight** indicates amendment by the Taxation Laws Amendment Act 24 of 2011.

**Highlight** indicates amendment by the Taxation Laws Second Amendment Act 25 of 2011.

**Income Tax Act—Ninth Schedule**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Paragraph:						
Part I 3(a)						
Part I 3(f)						
Part I 3(h)						
Part I 4(d)						
Part I 4(o)						
Part I 4(p)						
Part I 11(c), (d)						
Part II (3)(d)						
Part II (3)(o)						
Part II (4)						
Part II (5)(a)						

**Highlight** indicates amendment by the Taxation Laws Amendment Act 24 of 2011.

**Highlight** indicates amendment by the Taxation Laws Second Amendment Act 25 of 2011.

**Income Tax Act—Tenth Schedule**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Paragraph:						
1						
‘exploration’						
‘gas’						
‘oil’						
‘oil and gas company’						
‘oil and gas income’						
‘oil and gas right’						
‘production’						
‘refining’ <i>deleted</i>						
2(1), (2)						
3(1), (2)						
3(3) <i>deleted</i>						
4(1), (2)						
4(3)						
5(1), (2)						
5(2A)						
5(3) to (5)						
6(1)						
6(1) words preceding item (a)						
6(1)(b)						
6(2), (3)						
7(1)						
7(2)(i)(A)						
7(3)						
8(1) to (7)						
8(7)(a)						

**Highlight** indicates amendment by the Taxation Laws Amendment Act 24 of 2011.

**Highlight** indicates amendment by the Taxation Laws Second Amendment Act 25 of 2011.

**Income Tax Act, 1993**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Section:						
60 <i>deleted</i>						

**Income Tax Act, 1994**

<b>Provision</b>	<b>Refer- ence- manual</b>	<b>Level</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>
Section:						
41 <i>deleted</i>						

**Interpretation Act**

<b>Provision</b>	<b>Refer- ence- manual</b>	<b>Level</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>
Section:						
1						
‘month’	nl1001	Level 3	nl0608	nl0811	nl0708	nl0901
4	nl1001	Level 3	nl0608	nl0811	nl0708	nl0901
6	nl1001	Level 3	nl0608	nl0811	nl0708	nl0901

**Labour Relations Act**

<b>Provision</b>	<b>Refer- ence- manual</b>	<b>Level</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>
Section:						
198(1) to (3)	nl1001	Level 3	nl0608	nl0811	nl0708	nl0901
200A(1) to (4)	nl1001	Level 3	nl0608	nl0811	nl0708	nl0901

**Long-term Insurance Act**

<b>Provision</b>	<b>Refer- ence- manual</b>	<b>Level</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>
Section:						
1						
‘life event’	nl1004	Level 3	nl0805	nl0706	nl0907	nl0715
‘life policy’	nl1004	Level 3	nl0805	nl0706	nl0907	nl0715
‘long-term insurer’	nl1004	Level 3	nl0805	nl0706	nl0907	nl0715
‘long-term policy’	nl1004	Level 3	nl0805	nl0706	nl0907	nl0715

**Maritime Zones Act**

<b>Provision</b>	<b>Refer- ence- manual</b>	<b>Level</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>
Section:						
4(1) to (3)	nl0809	Prior	nn0620			
5(1), (2)	nl0809	Prior	nn0620			
8(1) to (3)	nl0809	Prior	nn0620			

**Mineral and Petroleum Resources Royalty Act**

<b>Provision</b>	<b>Refer- ence- manual</b>	<b>Level</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>
Section:						
1						
‘transfer’						
para (a)						
para (b) <i>deleted</i>						
words following para (c)						
2						
5(1)						
5(1)(b) words following						
5(1)(b)						
5(2)						
5(2)(b) words following						

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5(2)(b)						
5(3)						
5(3)(e)						
5(4)						
6(3)						
6(5)						
6A(1), (2)						
8A, heading	nn1122	Level 1				
8A(1) to (3)						
9(1A)						
10						
10(1)(a)	nn1122	Level 1				
15	nn1122	Level 1				
18(2)						
Schedule 1						
Schedule 2						
Vanadium	nn1122	Level 1				

**Highlight** indicates amendment by the Taxation Laws Amendment Act 24 of 2011.

**Highlight** indicates amendment by the Taxation Laws Second Amendment Act 25 of 2011.

**Mineral and Petroleum Resources Royalty (Administration) Act**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Section:						
1						
'nonbinding private opinion'						
'year of assessment' para (b)						
2(1)(a) to (c)						
2(2)(a)(ii)						
4(1)						
5(1)						
9(2)(a)						
14(1)						
18A						
19(1)(b)						
19(1)(d) to (f)						
19(7)						
21(1), (2)						

**Highlight** indicates amendment by the Taxation Laws Amendment Act 24 of 2011.

**Highlight** indicates amendment by the Taxation Laws Second Amendment Act 25 of 2011.

**Pension Funds Act**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Section:						
4C(2)						
37D	nn0607	Prior				
37D(1)(e)						
37D(3)(b)						
37D(4) to (6)						

**Prescription Act**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Section:						
10(1) to (3)	nl1004	Level 3	nl0603	nl0706	nl0907	nl0715

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11	nl1004	Level 3	nl0603	nl0706	nl0907	nl0715
12(1) to (4)	nl1004	Level 3	nl0603	nl0706	nl0907	nl0715
13(1), (2)	nl1004	Level 3	nl0603	nl0706	nl0907	nl0715
14(1), (2)	nl1004	Level 3	nl0603	nl0706	nl0907	nl0715
15(1) to (6)	nl1004	Level 3	nl0603	nl0706	nl0907	nl0715
16(1), (2)	nl1004	Level 3	nl0603	nl0706	nl0907	nl0715
17(1), (2)	nl1004	Level 3	nl0603	nl0706	nl0907	nl0715
18	nl1004	Level 3	nl0603	nl0706	nl0907	nl0715
19	nl1004	Level 3	nl0603	nl0706	nl0907	nl0715

**Regional Services Councils Act**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Section:						
1						
‘employer’	ns0610	Prior				
‘enterprise’	nl0607	Prior	nl0607			
‘regional establishment levy’	nl0607	Prior	nl0607			
‘regional services levy’	ns0610	Prior				
3	ns0610	Prior				
12	nl0607	Prior				
12(1)	nl0607	Prior	nl0607			
12(1A)	nl0607	Prior	nl0607			
12(1B)	nl0607	Prior	nl0607			
16	nl0607	Prior				

**GN R 340 of 17 February 1987**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Rule:						
1	nl0607	Prior	nl0607	nl0603		
2	nl0607	Prior	nl0607	nl0603		
4	nl0607	Prior	nl0607	nl0603		
5	nl0607	Prior	nl0607	nl0603		
6	nl0607	Prior	nl0607	nl0603		
7	nl0607	Prior	nl0607	nl0603		
8	nl0607	Prior	nl0607	nl0603		

**Restitution of Land Rights Act**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Section:						
42(1)	na1003	Level 3				
42(2)	na1003	Level 3				

**Securities Transfer Tax Act**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Section:						
Full text						
1						
‘close corporation’	na1005	Level 3	na0810	na0815	na0905	
‘closing price’	na1005	Level 3	na0810	na0815	na0905	
‘Commissioner’	na1005	Level 3	na0810	na0815	na0905	
‘company’	na1005	Level 3	na0810	na0815	na0905	
‘exchange’	na1005	Level 3	na0810	na0815	na0905	

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'Income Tax Act'	na1005	Level 3	na0810	na0815	na0905	
'lending arrangement'	na1005	Level 3	na0810	na0815	na0905	
'listed security'	na1005	Level 3	na0810	na0815	na0905	
'lowest price'	na1005	Level 3	na0810	na0815	na0905	
'member'	na1005	Level 3	na0810	na0815	na0905	
'Minister'	na1005	Level 3	na0810	na0815	na0905	
'participant'	na1005	Level 3	na0810	na0815	na0905	
'person'	na1005	Level 3	na0810	na0815	na0905	
'prescribed rate'	na1005	Level 3	na0810	na0815	na0905	
'Republic'	na1005	Level 3	na0810	na0815	na0905	
'security'	na1005	Level 3	na0810	na0815	na0905	
para (a)	nn1122	Level 1				
para (b)	nn1122	Level 1				
para (c) <i>deleted</i>	nn1122	Level 1				
'tax'	na1005	Level 3	na0810	na0815	na0905	
'transfer'	na1005	Level 3	na0810	na0815	na0905	
'unlisted security'	na1005	Level 3	na0810	na0815	na0905	
2(1), (2)	na1005	Level 3	na0810	na0815	na0905	
2(3)	na1005	Level 3	na0810	na0815	na0905	
3(1), (2)	na1005	Level 3	na0810	na0815	na0905	
4(1)	na1005	Level 3	na0810	na0815	na0905	
4(1)(a)	nn1122	Level 1				
4(1)(b) <i>deleted</i>	nn1122	Level 1				
4(2)	na1005	Level 3	na0810	na0815	na0905	
5(1)	na1005	Level 3	na0810	na0815	na0905	
5(1)(a)	nn1122	Level 1				
5(1)(b) <i>deleted</i>	nn1122	Level 1				
5(2)	na1005	Level 3	na0810	na0815	na0905	
5(3)	na1005	Level 3	na0810	na0815	na0905	
6(1), (2)	na1005	Level 3	na0810	na0815	na0905	
7(1), (2)	na1005	Level 3	na0810	na0815	na0905	
8(1)	na1005	Level 3	na0810	na0815	na0905	
8(1)(a)(vi)(A) <i>deleted</i>	na1005	Level 3				
8(1)(m) <i>deleted</i>	nn1122	Level 1				
8(1)(q)	nn1122	Level 1				
8(2), (3)	na1005	Level 3	na0810	na0815	na0905	
8A(1)	nn1122	Level 1				
9(1) to (3)	na1005	Level 3	na0810	na0815	na0905	
10	na1005	Level 3	na0810	na0815	na0905	
11(1), (2)	na1005	Level 3	na0810	na0815	na0905	
12	na1005	Level 3	na0810	na0815	na0905	

**Highlight** indicates amendment by the Taxation Laws Amendment Act 24 of 2011.

**Highlight** indicates amendment by the Taxation Laws Second Amendment Act 25 of 2011.

**Securities Transfer Tax Administration Act**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Section:	na0905	Prior	na0810	na0815		
Full text	na0905	Prior	na0810	na0815		
1(1)	na0905	Prior	na0810	na0815		
1(1)(b)	na0905	Prior	na0810	na0815		
1(2)	na0905	Prior	na0810	na0815		
1(3)	na0905	Prior	na0810	na0815		
2	na0905	Prior	na0810	na0815		
2(3)						
3(1)	na0905	Prior	na0810	na0815		
3(1)(b)	na0905	Prior	na0810	na0815		
3(1)(c)	na0905	Prior	na0810	na0815		
3(2) to (5)	na0905	Prior	na0810	na0815		
4(1) to (4)	na0905	Prior	na0810	na0815		

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5	na0905	Prior	na0810	na0815		
6(1), (2)	na0905	Prior	na0810	na0815		
7(1) to (3)	na0905	Prior	na0810	na0815		
8(1)	na0905	Prior	na0810	na0815		
8(2)	na0905	Prior	na0810	na0815		
9(1) to (6)	na0905	Prior	na0810	na0815		
10(1), (2)	na0905	Prior	na0810	na0815		
11	na0905	Prior	na0810	na0815		
12	na0905	Prior	na0810	na0815		
13(1), (2)	na0905	Prior	na0810	na0815		
14	na0905	Prior	na0810	na0815		
15(1) to (4)	na0905	Prior	na0810	na0815		
16(1) to (15)	na0905	Prior	na0810	na0815		
16(16)(a), (16)(b)	na0905	Prior	na0810	na0815		
16(17)	na0905	Prior	na0810	na0815		
17(1) to (8)	na0905	Prior	na0810	na0815		
17(9)(a) to (9)(b)	na0905	Prior	na0810	na0815		
17(10)	na0905	Prior	na0810	na0815		
18(1) to (3)	na0905	Prior	na0810	na0815		
19(1) to (3)	na0905	Prior	na0810	na0815		
20	na0905	Prior	na0810	na0815		
21(1) to (3)	na0905	Prior	na0810	na0815		
22	na0905	Prior	na0810	na0815		

**Skills Development Levies Act**

<b>Provision</b>	<b>Refer- ence- manual</b>	<b>Level</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>
Section:						
Full text						
1						
‘approved body’	na1004	Level 3	na0809	na0707	na0814	na0904
‘Commissioner’	na1004	Level 3	na0809	na0707	na0814	na0904
‘Director-General’	na1004	Level 3	na0809	na0707	na0814	na0904
‘employee’	na1004	Level 3	na0809	na0707	na0814	na0904
‘employer’	na1004	Level 3	na0809	na0707	na0814	na0904
‘Income Tax Act’	na1004	Level 3	na0809	na0707	na0814	na0904
‘interest’	na1004	Level 3	na0809	na0707	na0814	na0904
‘levy’	na1004	Level 3	na0809	na0707	na0814	na0904
‘Minister’	na1004	Level 3	na0809	na0707	na0814	na0904
‘National Skills Author- ity’	na1004	Level 3	na0809	na0707	na0814	na0904
‘National Skills Fund’	na1004	Level 3	na0809	na0707	na0814	na0904
‘penalty’	na1004	Level 3	na0809	na0707	na0814	na0904
‘prescribed’	na1004	Level 3	na0809	na0707	na0814	na0904
‘sector’	na1004	Level 3	na0809	na0707	na0814	na0904
‘SETA’	na1004	Level 3	na0809	na0707	na0814	na0904
‘Skills Development Act’	na1004	Level 3	na0809	na0707	na0814	na0904
‘this Act’	na1004	Level 3	na0809	na0707	na0814	na0904
2(1) to (4)	na1004	Level 3	na0809	na0707	na0814	na0904
2(2A)	na1004	Level 3				
3(1)	na1004	Level 3	na0809	na0707	na0814	na0904
3(2) <i>deleted</i>	na1004	Level 3	na0809	na0707	na0814	na0904
3(3) <i>deleted</i>	na1004	Level 3	na0809	na0707	na0814	na0904
3(4) to (8)	na1004	Level 3	na0809	na0707	na0814	na0904
4	na1004	Level 3	na0809	na0707	na0814	na0904
5(1) to (6)	na1004	Level 3	na0809	na0707	na0814	na0904
6(1) to (5)	na1004	Level 3	na0809	na0707	na0814	na0904
6B <i>deleted</i>	na1004	Level 3	na0809	na0707	na0814	na0904
7(1) to (6)	na1004	Level 3	na0809	na0707	na0814	na0904
7A	na1004	Level 3				

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8(1) to (4)	na1004	Level 3	na0809	na0707	na0814	na0904
9	na1004	Level 3	na0809	na0707	na0814	na0904
10(1) to (4)	na1004	Level 3	na0809	na0707	na0814	na0904
11(1), (2)	na1004	Level 3	na0809	na0707	na0814	na0904
12(1) <i>deleted</i>	na1004	Level 3	na0809	na0707	na0814	na0904
12(2) to (4)	na1004	Level 3	na0809	na0707	na0814	na0904
12(5)	na1004	Level 3				
13	na1004	Level 3	na0809	na0707	na0814	na0904
14(1) to (3)	na1004	Level 3	na0809	na0707	na0814	na0904
15(1), (2)	na1004	Level 3	na0809	na0707	na0814	na0904
16(1) to (3)	na1004	Level 3	na0809	na0707	na0814	na0904
17(1) to (3)	na1004	Level 3	na0809	na0707	na0814	na0904
18(1), (2)	na1004	Level 3	na0809	na0707	na0814	na0904
19	na1004	Level 3	na0809	na0707	na0814	na0904
20	na1004	Level 3	na0809	na0707	na0814	na0904
20A	na1004	Level 3	na0809	na0707	na0814	na0904
21	na1004	Level 3	na0809	na0707	na0814	na0904
22	na1004	Level 3	na0809	na0707	na0814	na0904
23	na1004	Level 3	na0809	na0707	na0814	na0904
24	na1004	Level 3	na0809	na0707	na0814	na0904
Schedule	na1004	Level 3	na0809	na0707	na0814	na0904

**Small Business Tax Amnesty and Amendment of Taxation Laws Bill, 2006**

<b>Provision</b>	<b>Refer- ence- manual</b>	<b>Level</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>
Chapter I						
Section:						
1						
‘2006 year of assessment’	nl0711	Prior	ns0607			
‘carrying on a business’	nl0711	Prior	ns0607			
‘deliver’	nl0711	Prior	ns0607			
‘Income Tax Act’	nl0711	Prior	ns0607			
‘Minister’	nl0711	Prior	ns0607			
‘person’	nl0711	Prior	ns0607			
‘qualifying period’	nl0711	Prior	ns0607			
‘Skills Development Lev- ies Act’	nl0711	Prior	ns0607			
‘Tax amnesty levy’	nl0711	Prior	ns0607			
‘Unemployment Insur- ance Contributions Act’	nl0711	Prior	ns0607			
‘unlisted company’	nl0711	Prior	ns0607			
‘Value-Added Tax Act’	nl0711	Prior	ns0607			
2	nl0711	Prior	ns0607			
2A	nl0711	Prior				
3	nl0711	Prior	ns0607			
3(a)						
4	nl0711	Prior	ns0607			
5	nl0711	Prior	ns0607			
6	nl0711	Prior	ns0607			
7	nl0711	Prior	ns0607			
8	nl0711	Prior	ns0607			
8(a)	nl0711	Prior	ns0607			
8(b)	nl0711	Prior				
8(c) to (e)	nl0711	Prior	ns0607			
8(f)	nl0711	Prior				
8(g)	nl0711	Prior	ns0607			
9	nl0711	Prior	ns0607			
9A						
10	nl0711	Prior	ns0607			
11	nl0711	Prior	ns0607			

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11A						
12	nl0711	Prior	ns0607			
13	nl0711	Prior	ns0607			
13(4)						
Index, item 11						
Index, item 61						
Schedule 1						
Item 2(i)						
Schedule 3 <i>deleted</i>						

GN 1035 of 13 October 2006—Third reporting exemption under FICA

Provision	Reference-manual	Level	Reference-manual	Reference-manual	Reference-manual	Reference-manual
Schedule:						
Full text						
	nl0711	Prior				

GN 59 of 24 January 2007—Draft regulations under s 13

Provision	Reference-manual	Level	Reference-manual	Reference-manual	Reference-manual	Reference-manual
Rule:						
Full text						
	nl0711	Prior				

Second Small Business Tax Amnesty and Amendment of Taxation Laws Bill, 2006

Provision	Reference-manual	Level	Reference-manual	Reference-manual	Reference-manual	Reference-manual
Chapter I						
Section:						
1						
‘Tax Amnesty Act’	nl0711	Prior	ns0607			
2A(1), (2)	nl0711	Prior				
2A(2)						
3	nl0711	Prior	ns0607			
4	nl0711	Prior	ns0607			
5	nl0711	Prior	ns0607			
6(1)	nl0711	Prior	ns0607			
6(2), (3)	nl0711	Prior				
7	nl0711	Prior	ns0607			
8	nl0711	Prior	ns0607			

Stamp Duties Act *repealed*

Provision	Reference-manual	Level	Reference-manual	Reference-manual	Reference-manual	Reference-manual
Section:						

Tax Amnesty Act, 1995 *deleted*

Provision	Reference-manual	Level	Reference-manual	Reference-manual	Reference-manual	Reference-manual
Section:						

Tax on Retirement Funds Act

Provision	Reference-manual	Level	Reference-manual	Reference-manual	Reference-manual	Reference-manual

Section:						
1						
'tax period'						
13						
16(fA)						
16(yA)						

**Transfer Duty Act**

<b>Provision</b>	<b>Refer- ence- manual</b>	<b>Level</b>	<b>Refer- ence- manual</b>	<b>Reference- manual</b>	<b>Refer- ence- manual</b>	<b>Refer- ence- manual</b>
Section:						
Full text						
1						
'Commissioner'	na1003	Level 3	na0803	na0903	na0813	na0808
'company'	na1003	Level 3	na0803	na0903	na0813	na0808
'date of acquisition'	na1003	Level 3	na0803	na0903	na0813	na0808
'declared value'	na1003	Level 3	na0803	na0903	na0813	na0808
'deeds registry'	nn1122	Level 1	na1003	na0903	na0813	na0808
'fair value'	na1003	Level 3	na0803	na0903	na0813	na0808
para (a)	nn1122	Level 1				
para (d)	nn1122	Level 1	na1003			
'mining asset'	na1003	Level 3	na0803	na0903	na0813	na0808
'person'	na1003	Level 3	na0803	na0903	na0813	na0808
'property'	na1003	Level 3	na0803	na0903	na0813	na0808
para (a)	nn1122	Level 1				
para (b) (deleted)	nn1122	Level 1				
'registration officer'	na1003	Level 3				
'Republic'	na1003	Level 3				
'residential property'	na1003	Level 3	na0803	na0903	na0813	na0808
'residential property company'	na1003	Level 3	na0803	na0903	na0813	na0808
'South Africa Revenue Service'	na1003	Level 3	na0803	na0903	na0813	na0808
'spouse'	na1003	Level 3	na0803	na0903	na0813	na0808
'transaction'	na1003	Level 3	na0803	na0903	na0813	na0808
para (a)	nn1122	Level 1				
'trust'	na1003	Level 3	na0803	na0903	na0813	na0808
2(1)	na1003	Level 3	na0803	na0903	na0813	na0808
2(1)(a) (deleted)	nn1122	Level 1				
2(1)	na1003	Level 3	na0803	na0903	na0813	na0808
2(1)(b)	nn1122	Level 1				
2(3)	na1003	Level 3	na0803	na0903	na0813	na0808
2(4) deleted	na1003	Level 3	na0803	na0903	na0813	na0808
2(5)	na1003	Level 3	na0803	na0903	na0813	na0808
2(5) , preceding formula	nn1122	Level 1				
2(6)	na1003	Level 3	na0803	na0903	na0813	na0808
2(7) deleted	na1003	Level 3	na0803	na0903	na0813	na0808
2(8) deleted	nn1122	Level 1	na1003	na0903	na0813	na0808
3(1)	na1003	Level 3	na0803	na0903	na0813	na0808
3(1A)	na1003	Level 3	na0803	na0903	na0813	na0808
3(1A) words preceding proviso	na1003	Level 3				
3(1B)	na1003	Level 3	na0803	na0903	na0813	na0808
3(2)	na1003	Level 3	na0803	na0903	na0813	na0808
3(3)	na1003	Level 3	na0803	na0903	na0813	na0808
3(4), (5)	na1003	Level 3	na0803	na0903	na0813	na0808
3A(1)(a), (b)	nn1122	Level 1				
3A(2)						
3A(3)	nn1122	Level 1				
4(1)	na1003	Level 3	na0803	na0903	na0813	na0808

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4(1A)	na1003	Level 3	na0803	na0903	na0813	na0808
4(2), (3)	na1003	Level 3	na0803	na0903	na0813	na0808
5(1)	na1003	Level 3	na0803	na0903	na0813	na0808
5(2)(a), (2)(b)	na1003	Level 3	na0803	na0903	na0813	na0808
5(3) to (4)	na1003	Level 3	na0803	na0903	na0813	na0808
5(5)	nn1122	Level 1	na1003	na0903	na0813	na0808
5(5A) <i>deleted</i>	na1003	Level 3	na0803	na0903	na0813	na0808
5(6)	na1003	Level 3	na0803	na0903	na0813	na0808
5(7)	na1003	Level 3	na0803	na0903	na0813	na0808
5(7)(d)	nn1122	Level 1				
5(8)	na1003	Level 3	na0803	na0903	na0813	na0808
5(8)(a)	nn1122	Level 1				
5(9) to (11)	na1003	Level 3	na0803	na0903	na0813	na0808
6(1), (2)	na1003	Level 3	na0803	na0903	na0813	na0808
7	na1003	Level 3	na0803	na0903	na0813	na0808
8	na1003	Level 3	na0803	na0903	na0813	na0808
9(1)	na1003	Level 3	na0803	na0903	na0813	na0808
9(1)(l)(iA)	nn1122	Level 1				
9(1)(l)(iv)(aa)	na1003	Level 3				
9(1)(n)	na1003	Level 3		na0903	na0813	
9(1)(o)	na1003	Level 3		na0903	na0813	
9(1A)	na1003	Level 3	na0803	na0903	na0813	na0808
9(2) to (4)	na1003	Level 3	na0803	na0903	na0813	na0808
9(5) <i>deleted</i>	na1003	Level 3	na0803	na0903	na0813	na0808
9(6)(a), (6)(b)	na1003	Level 3	na0803	na0903	na0813	na0808
9(7) to (9)	na1003	Level 3	na0803	na0903	na0813	na0808
9(10) to (12) <i>deleted</i>	na1003	Level 3	na0803	na0903	na0813	na0808
9(12A) to (12C) <i>deleted</i>	na1003	Level 3	na0803	na0903	na0813	na0808
9(13), (14) <i>deleted</i>	na1003	Level 3	na0803	na0903	na0813	na0808
9(15)	na1003	Level 3	na0803	na0903	na0813	na0808
9(15A)	na1003	Level 3	na0803	na0903	na0813	na0808
9(15B)	na1003	Level 3	na0803	na0903	na0813	na0808
9(16), (17) <i>deleted</i>	na1003	Level 3	na0803	na0903	na0813	na0808
9(18), (19)	na1003	Level 3	na0803	na0903	na0813	na0808
9(20)	na1003	Level 3				
9A <i>deleted</i>	na1003	Level 3	na0803	na0903	na0813	na0808
10(1), (2)	na1003	Level 3	na0803	na0903	na0813	na0808
11(1), (2)	na1003	Level 3	na0803	na0903	na0813	na0808
11(3)(a), (3)(b)	na1003	Level 3	na0803	na0903	na0813	na0808
11A(1) to (4)	na1003	Level 3	na0803	na0903	na0813	na0808
11B	na1003	Level 3	na0803	na0903	na0813	na0808
11C(1) to (4)	na1003	Level 3	na0803	na0903	na0813	na0808
11D(1) to (15)	na1003	Level 3	na0803	na0903	na0813	na0808
11D(16)(a), (16)(b)	na1003	Level 3	na0803	na0903	na0813	na0808
11D(17)	na1003	Level 3	na0803	na0903	na0813	na0808
11E(1) to (8)	na1003	Level 3	na0803	na0903	na0813	na0808
11E(9)(a), (9)(b)	na1003	Level 3	na0803	na0903	na0813	na0808
11E(10)	na1003	Level 3	na0803	na0903	na0813	na0808
12(1) to (3)	na1003	Level 3	na0803	na0903	na0813	na0808
13(1) to (3)	na1003	Level 3	na0803	na0903	na0813	na0808
13A(1) to (5)	na1003	Level 3	na0803	na0903	na0813	na0808
13B	na1003	Level 3	na0803	na0903	na0813	na0808
13C	na1003	Level 3	na0803	na0903	na0813	na0808
14(1)	na1003	Level 3	na0803	na0903	na0813	na0808
14(1A) <i>deleted</i>	na1003	Level 3	na0803	na0903	na0813	na0808
14(2)	na1003	Level 3	na0803	na0903	na0813	na0808
14(3)	na1003	Level 3	na0803	na0903	na0813	na0808
14(4)	na1003	Level 3	na0803	na0903	na0813	na0808
14(5) <i>deleted</i>	na1003	Level 3	na0803	na0903	na0813	na0808
14(6)	na1003	Level 3	na0803	na0903	na0813	na0808
14(6) <i>second amendment</i>						

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14(7)	na1003	Level 3	na0803	na0903	na0813	na0808
14(8)(a) to (8)(d)	na1003	Level 3	na0803	na0903	na0813	na0808
15(1) to (3)	na1003	Level 3	na0803	na0903	na0813	na0808
16(1), (2)	na1003	Level 3	na0803	na0903	na0813	na0808
17(1), (2)	na1003	Level 3	na0803	na0903	na0813	na0808
17A(1) to (3)	na1003	Level 3	na0803	na0903	na0813	na0808
17B(1)	na1003	Level 3	na0803	na0903	na0813	na0808
17B(1A)	na1003	Level 3	na0803	na0903	na0813	na0808
17B(2)	na1003	Level 3	na0803	na0903	na0813	na0808
18(1) to (6)	na1003	Level 3	na0803	na0903	na0813	na0808
19 <i>deleted</i>	na1003	Level 3	na0803	na0903	na0813	na0808
20(1) to (3)	na1003	Level 3	na0803	na0903	na0813	na0808
20A(1), (2)	na1003	Level 3	na0803	na0903	na0813	na0808
20B(1) to (3)	na1003	Level 3	na0803	na0903	na0813	na0808
20C(1), (2)	na1003	Level 3	na0803	na0903	na0813	na0808
20C(3)(a) to (3)(d)	na1003	Level 3	na0803	na0903	na0813	na0808
20C(4), (5)	na1003	Level 3	na0803	na0903	na0813	na0808
21	na1003	Level 3	na0803	na0903	na0813	na0808
21A <i>deleted</i>	na1003	Level 3	na0803	na0903	na0813	na0808
22	na1003	Level 3	na0803	na0903	na0813	na0808
Schedule	na1003	Level 3	na0803	na0903	na0813	na0808

**Highlight** indicates amendment by the Taxation Laws Amendment Act 24 of 2011.

**Highlight** indicates amendment by the Taxation Laws Second Amendment Act 25 of 2011.

**Trust Property Control Act**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Section:						
Full text						
1						
‘banking institution’	na1002	Level 3	na0812	na0802	na0807	na0902
‘building society’	na1002	Level 3	na0812	na0802	na0807	na0902
‘court’	na1002	Level 3	na0812	na0802	na0807	na0902
‘financial institution’	na1002	Level 3	na0812	na0802	na0807	na0902
‘Master’	na1002	Level 3	na0812	na0802	na0807	na0902
‘trust’	na1002	Level 3	na0812	na0802	na0807	na0902
‘trustee’	na1002	Level 3	na0812	na0802	na0807	na0902
‘trust instrument’	na1002	Level 3	na0812	na0802	na0807	na0902
‘trust property, property’	na1002	Level 3	na0812	na0802	na0807	na0902
2	na1002	Level 3	na0812	na0802	na0807	na0902
3(1)(a), (b)	na1002	Level 3	na0812	na0802	na0807	na0902
3(2), (3)	na1002	Level 3	na0812	na0802	na0807	na0902
4(1), (2)	na1002	Level 3	na0812	na0802	na0807	na0902
5	na1002	Level 3	na0812	na0802	na0807	na0902
6(1) to (4)	na1002	Level 3	na0812	na0802	na0807	na0902
7(1), (2)	na1002	Level 3	na0812	na0802	na0807	na0902
8	na1002	Level 3	na0812	na0802	na0807	na0902
9(1), (2)	na1002	Level 3	na0812	na0802	na0807	na0902
10	na1002	Level 3	na0812	na0802	na0807	na0902
11(1) to (3)	na1002	Level 3	na0812	na0802	na0807	na0902
12	na1002	Level 3	na0812	na0802	na0807	na0902
13	na1002	Level 3	na0812	na0802	na0807	na0902
14	na1002	Level 3	na0812	na0802	na0807	na0902
15	na1002	Level 3	na0812	na0802	na0807	na0902
16(1), (2)	na1002	Level 3	na0812	na0802	na0807	na0902
17	na1002	Level 3	na0812	na0802	na0807	na0902
18	na1002	Level 3	na0812	na0802	na0807	na0902
19	na1002	Level 3	na0812	na0802	na0807	na0902
20(1) to (3)	na1002	Level 3	na0812	na0802	na0807	na0902
21	na1002	Level 3	na0812	na0802	na0807	na0902

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22	na1002	Level 3	na0812	na0802	na0807	na0902
23	na1002	Level 3	na0812	na0802	na0807	na0902
24	na1002	Level 3	na0812	na0802	na0807	na0902
25	na1002	Level 3	na0812	na0802	na0807	na0902
26(1), (2)	na1002	Level 3	na0812	na0802	na0807	na0902
27	na1002	Level 3	na0812	na0802	na0807	na0902
Schedule	na1002	Level 3	na0812	na0802	na0807	na0902

GN R 1540 of 13 August 1993

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Rule:						
Full text						
	na0702	Prior	nl0603	na0602		

Unemployment Insurance Fund Contributions Act

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Section:						
1						
'contribution'						
'employee'	ns0610	Prior				
'employer'	ns0610	Prior				
'remuneration'	ns0610	Prior				
4	ns0610	Prior				
7(4A)	nn0607	Prior	nl0505			
8(2A)						
9A						
12(1), (2)						
13(1) <i>deleted</i>						
13(4)						
14	ns0610	Prior				

Uncertificated Securities Tax Act *repealed*

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Section:						
1						
'person'						
5A(3)						
6						
6(1)(b)(ix)(aa)						
6(1)(b)(ix)(bb) <i>deleted</i>						
6(1)(b)(ix)(gg)(B)						
7(1)(c)						
12						

GN 516 of 2 June 2006

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Paragraph:						
Full text						
	nl0708	Prior				

Value-Added Tax Act

Provision	Reference-manual	Level	Reference-manual	Reference-manual	Reference-manual	Reference-manual
Section:						
1						
‘adjusted cost’	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
‘ancillary transport services’	nl0809	Prior				
‘biometrical information’	nl1003	Level 3				
‘commercial accommodation’	nl1003	Level 3	nl0808	nl0906	nl0803	nl0705
‘connected person’	nl1004	Level 3	nl0809			
‘consideration’	nl1003	Level 3	nl0808	nl0906	nl0803	nl0705
‘controller’	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
‘customs controlled area’	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
‘customs controlled area enterprise’	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
‘designated entity’	nl1003	Level 3	nl0808	nl0906	nl0803	
‘domestic goods and services’	nl1003	Level 3	nl0808	nl0906	nl0803	nl0705
‘donation’	nl1003	Level 3	nl0808	nl0906	nl0803	nl0705
‘dwelling’	nl0714	Prior	nl0607	nl0906		
‘enterprise’	nl1003	Level 3	nl0803	nl0906	nl0808	nl0809
para (xi)	nn1122	Level 1				
para (xii)	nn1122	Level 1				
‘exported’	nl1003	Level 3	nn0620	nl0906	nl0808	nl0809
para (b)						
‘foreign donor funded project’	nl1004	Level 3	nl1003	nl0906	nl0813	nl0906
‘foreign-going aircraft’	nl0809	Prior				
‘foreign-gong ship’	nl0809	Prior				
para (a) to (c)						
‘fixed property’	nl0714	Prior				
‘goods’	nl1004	Level 3	nl1003	nl0714	nl0809	
‘grant’	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
‘imported services’	nl0809	Prior				
‘inbound duty and tax free shop’	nl1003	Level 3		nl0906		
‘industrial development zone’	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
‘industrial zone operator’	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
‘input tax’	nl1003	Level 3	nl0809	nl0906	nl0803	nl0808
proviso to para (b) deleted	nn1122	Level 1				
‘instalment credit agreement’	nl0809	Prior	nn0620	nl0714	nl0607	nl0610
‘licensed customs and excise storage warehouse’	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
‘local authority’ <i>deleted</i>	nl0808	Prior	nl0611	nl0705	nl0803	nl0713
‘month’	nl1003	Level 3	nl0808	nl0906	nl0803	nl0713
‘motor car’	nl1003	Level 3	nl0808	nl0906	nl0803	nl0713
‘municipality’	nl1003	Level 3	nl0808	nl0906	nl0803	nl0713
‘municipal rate’	nl1003	Level 3	nl0808	nl0906	nl0803	nl0713
‘open market value’	nl0809	Prior	nn0620			
‘person’	nl1004	Level 3	nl1003	nl0906	nl0907	nl0906
‘prescribed rate’	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
‘public authority’	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
‘rental agreement’	nl0809	Prior	nl0610	nn0620		nl0714
‘Republic’	nl0809	Prior	nn0620			

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'Resident of the Republic'	nl1004	Level 3	nn0620	nl0809		
'sale'	nl0809	Prior	nn0620			
'second-hand goods'	nl1003	Level 3	nl0808	nl0906	nl0803	nl0705
'service enterprise'	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
'services'	nl1004	Level 3	nn0620	nl0714	nl0809	
'share block company'	nl0714	Prior				
'Share Block Control Act'	nl0714	Prior				
'supply'	nl0809	Prior	nn0620	nl0714		
'Transfer Duty Act'	nl0714	Prior				
'transfer payment'	nl0611	Prior				
'trust fund'	nl1004	Level 3	nl0603	nl0706	nl0907	nl0805
'unconditional gift'	nl0607	Prior				
'VAT registration number'	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
'vendor'	nl1004	Level 3	nn0620	nl0714	nl0809	
'welfare organization'	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
2(1)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
2(2)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
2(2)(iiiA)	nn1122	Level 1				
2(2)(vii)	nn1122	Level 1				
2(3), (4)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
4(1)	nb0904	Prior				
4(2) <i>deleted</i>	nb0904	Prior				
5(1), (2)	nb0904	Prior				
6(1), (2)	nl1003	Level 3	nl0808	nl0906		nl0803
6(2A) to (2D)	nl1003	Level 3	nl0808	nl0906		nl0803
6(3)	nl1003	Level 3	nl0808	nl0906		nl0803
6(3A)	nl1003	Level 3	nl0808	nl0906		nl0803
6(4) <i>deleted</i>	nl1003	Level 3	nl0808	nl0906		nl0803
6(5)	nl1003	Level 3	nl0808	nl0906		nl0803
6(5A)	nl1003	Level 3	nl0808	nl0906		nl0803
6(6)	nl1003	Level 3	nl0808	nl0906		nl0803
7(1), (2)	nl1003	Level 3	nl0809	nl0906	nl0803	nl0808
7(3)(a) to (b)	nl1003	Level 3	nl0809	nl0906	nl0808	nl0803
7(3)(c) <i>deleted</i>	nl1003	Level 3	nl0809	nl0906	nl0808	nl0803
7(3)(d)	nl1003	Level 3	nl0809	nl0906	nl0808	nl0803
8(1)	nl0714	Prior				
8(2)	nl1003	Level 3	nl0808	nl0906	nl0803	nl0714
8(2B) to (2D)	nl1003	Level 3	nl0808	nl0906	nl0803	nl0705
8(2C) <i>deleted</i>	nn1122	Level 1	nl0808	nl0906	nl0803	nl1003
8(2D)	nl1003	Level 3	nl0808	nl0906	nl0803	nl0705
8(2E)	nl1003	Level 3				
8(3)	nl1003	Level 3	nl0808	nl0906		nl0803
8(4)(a), (4)(b)	nl1003	Level 3		nl0906		
8(5)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
8(5A)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
8(5B)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
8(6)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
8(7)	nl0714	Prior				
8(9)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
8(14)	nl1003	Level 3	nl0808	nl0906	nl0803	nl0705
8(14A)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
8(15)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
8(16)(a), (16)(b)	nl0714	Prior				
8(17)(a), (17)(b)	nl0714	Prior				
8(18), (19)	nl0714	Prior				
8(20)	nl0809	Prior				
8(21), (22)	nl1003	Level 3	nl0808	nl0906	nl0714	nl0803
8(23)	nl1003	Level 3	nl0808	nl0906	nl0714	nl0803
8(24)	nl1003	Level 3	nl0808	nl0906	nl0714	nl0803

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8(25)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
8(26), (27)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
8A(1)						
8A(1)(a), (b), (c)	nn1122	Level 1				
8A(2)						
9(1)	nl1003	Level 3	nl0808	nl0906	nl0803	nl0705
9(2)	nl1003	Level 3	nl0809	nl0906	nl0808	nl0803
9(2)(d)						
9(3)	nl0714	Prior				
9(7)	ns0609	Prior				
9(9)	nl0809	Prior	nn0620			
9(10), (11)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
10(1) to (3)	nl1003	Level 3	nl0809	nl0906	nl0803	nl0808
10(4)	nl0714	Prior				
10(4A)	nl0714	Prior				
10(5)	nl1003	Level 3	nn0620	nl0906	nl0713	nl0803
10(5A) <i>deleted</i>	nn1122	Level 1	nl1003	nl0906		
10(7)	nn1122	Level 1				
10(9)	nl1003	Level 3	nn0620	nl0906	nl0808	nl0803
10(10)	nl0714	Prior				
10(12)	nl0809	Prior	nn0620			
10(13)	ns0609	Prior				
10(14)	nl1003	Level 3	nl0803	nl0906	nl0713	
10(15) <i>deleted</i>	nl1003	Level 3	nl0803	nl0906	nl0713	
10(22B)	nl0809	Prior	nn0620			
10(24) to (26)	nl1003	Level 3	nl0803	nl0906	nl0713	
11(1)	nl1003	Level 3	nl0809	nl0906	nl0713	nl0803
11(1)(a)	nl1003	Level 3	nl0809	nl0906		nl0803
11(1)(b)	nl1003	Level 3	nl0809	nl0906		nl0803
11(1)(c), (d)	nl1003	Level 3	nl0809	nl0906	nl0705	nl0803
11(1)(e)	nl0809	Prior			nl0714	
11(1)(f)	nl0809	Prior				
11(1)(g)	nl0809	Prior				
11(1)(h)	nl1003	Level 3	nl0809	nl0906	nl0803	nl0713
11(1)(hA)	nl1003	Level 3	nl0809	nl0906	nl0803	nl0713
11(1)(hB) <i>deleted</i>	nl1003	Level 3	nl0809	nl0906	nl0803	nl0713
11(1)(i)	nl1003	Level 3	nl0809	nl0906	nl0803	nl0713
11(1)(j)	nl0809	Prior				
11(1)(k)	nl0809	Prior				
11(1)(l)	nl1003	Level 3	nl0809	nl0906	nl0803	nl0713
11(1)(m)	nl1003	Level 3	nl0809	nl0906	nl0803	nl0713
11(1)(mA)	nl1003	Level 3	nl0809	nl0906	nl0803	nl0713
11(1)(n)	nl1003	Level 3	nl0809	nl0906	nl0803	nl0714
11(1)(n)(i)	nn1122	Level 1				
11(1)(n)(ii) <i>deleted</i>	nn1122	Level 1				
11(1)(o) <i>deleted</i>	nl1003	Level 3	nl0809	nl0906	nl0803	nl0713
11(1)(p)	nl1003	Level 3	nl0809	nl0906	nl0803	nl0713
11(1)(q)	nl1003	Level 3	nl0809	nl0906	nl0803	nl0713
11(1)(r)	nl1003	Level 3	nl0809	nl0906	nl0803	nl0713
11(1)(s) to (v)	nl1003	Level 3		nl0906		
11(2)	nl1003	Level 3	nl0809	nl0906	nl0803	nl0714
11(2)(a)	nl0809	Prior			nn0620	
11(2)(b)	nl0809	Prior			nn0620	
11(2)(c)	nl0809	Prior			nn0620	
11(2)(d)	nl0809	Prior			nn0620	
11(2)(e)	nl0809	Prior			nn0620	
11(2)(f)	nl0809	Prior	nn0620		nl0714	
11(2)(g)	nl0809	Prior			nn0620	
11(2)(h)	nl1003	Level 3	nl0809	nl0906	nl0808	nl0803
11(2)(i)	nl0809	Prior			nn0620	
11(2)(j)	nl0809	Prior			nn0620	

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11(2)(k)	nl1003	Level 3	nl0809	nl0906	nl0808	nl0803
11(2)(l)	nl0809	Prior	nn0620		nl0714	
11(2)(m)	nl0809	Prior			nn0620	
11(2)(n)	nl1003	Level 3	nl0809	nl0906	nl0808	nl0803
11(2)(o)	nl1003	Level 3	nl0809	nl0906	nl0808	nl0803
11(2)(p) <i>deleted</i>	nl1003	Level 3	nl0809	nl0906	nl0808	nl0803
11(2)(q)	nl1003	Level 3	nl0809	nl0906	nl0808	nl0803
11(2)(r)	nl1003	Level 3	nl0809	nl0906	nl0808	nl0803
11(2)(s)	nl1003	Level 3	nl0809	nl0906	nl0808	nl0803
11(2)(t)	nl1003	Level 3	nl0809	nl0906	nl0808	nl0803
11(2)(u)	nl1003	Level 3	nl0809	nl0906	nl0808	nl0803
11(2)(v)	nl1003	Level 3	nl0809	nl0906	nl0808	nl0803
11(2)(w)	nl1003	Level 3	nl0809	nl0906	nl0808	nl0803
11(2)(x)	nl1003	Level 3	nl0809	nl0906	nl0808	nl0803
11(3)	nl1003	Level 3	nl0809	nl0906	nl0808	nl0803
12	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
12(c)	nl1003	Level 3	nl0808	nl0906	nl0705	nl0803
12(d)	nl0714	Prior				
12(e)	nl0714	Prior				
12(f)	nl0714	Prior				
12(g)	nl1003	Level 3	nl0808	nl0906		nl0803
12(h)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
12(k)	nl1003	Level 3		nl0906		
13(1)	nl1003	Level 3	nl0809	nl0906	nl0803	nl0808
13(2)	nl1003	Level 3	nl0809	nl0906	nl0803	nl0808
13(2A)	nn1122	Level 1				
13(3)	nl1003	Level 3	nl0809	nl0906	nl0803	nl0808
13(4) <i>deleted</i>	nl1003	Level 3	nl0809	nl0906	nl0808	nl0803
13(5)	nl0809	Prior			nn0620	
13(6)	nl1003	Level 3	nl0809	nl0906	nl0803	nl0808
14(1)	nl1003	Level 3		nl0906	nl0803	nl0808
14(2)	nl0809	Prior		nn0620	nl0607	
14(3), (4)	nl0809	Prior		nn0620		
14(5)	nl1003	Level 3	nl0809	nl0906	nl0803	nl0808
14(5)(e)	nn1122	Level 1				
15(1), (2)	nl1003	Level 3	nl0808	nl0906	nl0803	
15(2A) <i>monetary</i>	nl1003	Level 3	nl0808	nl0906		
16	nl1003	Level 3	nl0809	nl0906	nl0808	nl0803
16(1)	nl1003	Level 3	nl0809	nl0906	nl0808	nl0803
16(2)	nl1003	Level 3	nl0809	nl0906	nl0808	nl0803
16(2), words preceding para (a)	nn1122	Level 1				
16(2)(b)						
16(3)(a)(ii)(aa)	nn1122	Level 1				
16(3)(a)(ii)(bb)(A), (B)	nn1122	Level 1				
16(3)(a)(ii)(bb), words following subitem (B)	nn1122	Level 1				
16(3)(j)	nn1122	Level 1				
16(4)	nl0714	Prior	nl0606			
17(1), (2)	nl1003	Level 3	nl0809	nl0906	nl0808	nl0803
17(2A)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
18(2)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
18(3)	ns0609	Prior				
18(4)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
18(4), symbol 'D'	nn1122	Level 1				
18(5)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
18(6)	nl1003	Level 3				
18(9), (10)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
18A(1) to (4)	nl0714	Prior				
18B(1) to (4)	nn1122	Level 1				
20(1)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803

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20(1A) <i>deleted</i>	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
20(4)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
20(5) <i>monetary</i>	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
20(5A)	nl1003	Level 3				
20(6)	nl1003	Level 3	nl0808			
20(8)	nl1003	Level 3	nl0808	nl0705	nl0713	nl0803
21(3)	nl1003	Level 3	nl0808	nl0705	nl0713	nl0803
21(8)	nl1003	Level 3				
22(1), words preceding para (a)	nn1122	Level 1				
22(3)	nl1003	Level 3	nl0808	nl0705	nl0713	nl0803
22(3), words preceding para (a)	nn1122	Level 1				
22(3)(iii)	nn1122	Level 1				
22(3A)	nn1122	Level 1				
22(6)(a), (b)	nn1122	Level 1				
23(1)	nl1003	Level 3	nl0808			nl0803
23(2)	nl1003	Level 3				
Words following 23(3)(d)	nl1003	Level 3	nl0808	nl0705	nl0713	nl0803
Words following 23(3)-(b)(ii)	nl1003	Level 3				
23(3)(c)	nl1003	Level 3				
23(3)(d)	nl1003	Level 3	nl0808	nl0906		
23(3A)						
23(4)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
23(5)	nl0809	Prior	nn0620			
23(8) <i>deleted</i>	nl1003	Level 3		nl0906		
23(9) <i>deleted</i>	nn1122	Level 1	nl1003	nl0906		
25	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
27(1)						
‘Category A’	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
‘Category B’	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
‘Category C’	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
‘Category D’	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
‘Category E’	nl1003	Level 3	nl0808	nl0906	nl0803	nl0705
‘Category F’	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
27(1)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
27(2)(a) to (d)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
27(3), (4)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
27(4A)	nl1003	Level 3	nl0808	nl0906	nl0803	nl0705
27(4B)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
27(5)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
28(1)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
28(1)(a)						
28(4)(a), (b)	nl1003	Level 3		nl0906		
29	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
31(1)	nl1003	Level 3	nb0904	nl0906	nl0808	nl0803
31(2) to (5)	nb0904	Prior				
31(5A)	nb0904	Prior				
31(6)	nb0904	Prior				
31A(1), (2)	nl1003	Level 3	nb0904	nl0906	nl0808	nl0803
31B(1), (2)	nl1003	Level 3	nb0904	nl0906	nl0808	nl0803
32(1), (2)	nl1003	Level 3	nb0904	nl0906	nl0808	nl0803
32(2A)	nl1003	Level 3	nb0904	nl0906		
32(3) to (5)	nl1003	Level 3	nb0904	nl0906	nl0808	nl0803
33(1)	nl1003	Level 3	nb0904	nl0906	nl0808	nl0803
33(1A), (1B)	nb0904	Prior				
33(2) <i>deleted</i>	nb0904	Prior				
33(3)	nl1003	Level 3	nb0904	nl0906	nl0808	nl0803
33(4)	nl1003	Level 3	nb0904	nl0906	nl0808	nl0803
33A(1), (2)	nl1003	Level 3	nb0904	nl0906	nl0808	nl0803

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34(1), (2)	nb0904	Prior				
36(1) to (6)	nl1003	Level 3	nb0904			
37	nb0904	Prior	nl0808	nl0809		
38(1) to (3)	nl1003	Level 3	nb0904	nl0906	nl0808	nl0803
39(1)(a), (b)	nl1003	Level 3	nb0904	nl0906	nl0808	nl0803
39(2)	nl1003	Level 3	nb0904	nl0906	nl0808	nl0803
39(3)	nl1003	Level 3	nb0904	nl0906		
39(4) to (6)	nl1003	Level 3	nb0904	nl0906	nl0808	nl0803
39(6A)	nl1003	Level 3	nb0904	nl0906	nl0808	nl0803
39(7), (8)	nl1003	Level 3	nb0904	nl0906	nl0808	nl0803
40(1)	nb0904	Prior				
40(2)(a) to (2)(c)	nb0904	Prior				
40(3) to (5)	nb0904	Prior				
40A(1) to (4)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
40B(1) to (4)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
41	nl1003	Level 3	nb0904	nl0906	nl0808	nl0803
41A(1), (2)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
41B(1)	nl1003	Level 3	nl0808	nl0906		nl0803
41B(1)(ii)(aa)	nl1003	Level 3		nl0906		
41B(2)	nl1003	Level 3	nl0808	nl0906		nl0803
41B(3) <i>deleted</i>	nl1003	Level 3	nl0808	nl0906		nl0803
42	nb0904	Prior				
43(1) to (6)	nb0904	Prior				
44(1) to (9)	nl1003	Level 3	nb0904	nl0906	nl0808	nl0803
45(1) to (3)	nl1003	Level 3	nb0904	nl0906		
45A	nb0904	Prior				
46	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
48(1) to (6)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
48(6A)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
48(7) to (9)	nl1003	Level 3	nl0808	nl0906	nl0713	nl0803
49	nl0505	Prior				
50(1) to (5)	nl0809	Prior	nn0620			
50(6)	nl0809	Prior				
52(2)	nl0714	Prior				
54(1)	nl0809	Prior	nn0620			
54(2A)(a), (b)	nl0809	Prior	nn0620			
54(3)	nl1003	Level 3	nl0809	nl0906	nl0803	nl0808
54(6)	nl0809	Prior	nn0620			
54A <i>renumbered</i>	nl1003	Level 3	nl0809	nl0906	nl0713	nl0803
55(1)	nl1003	Level 3	nl0809	nl0906	nl0808	nl0803
55(3)	nl1003	Level 3	nl0809	nl0906	nl0803	nl0808
55(4)(a), (b)	nl1003	Level 3	nl0809	nl0906	nl0808	nl0803
56 <i>deleted</i>	nl1003	Level 3	nl0808	nl0906	nl0705	nl0803
57(1)	nl1003	Level 3	nl0809	nl0906	nl0803	nl0808
58(d)	nl1003	Level 3	nl0808	nl0906	nl0803	
58(i)	nn1122	Level 1	nl0808	nl0906	nl0803	nl1003
58(p), (q)	nl1003	Level 3				
59	ns0610	Prior				
61(1) to (3)	nl0809	Prior				
68(1) to (4)	nl1003	Level 3	nl0808	nl0906	nl0803	
69 <i>deleted</i>	nl1003	Level 3	nl0803		nl0808	
74(1)	nl1003	Level 3	nl0808	nl0906	nl0803	
74(3)(a), (b)	nl1003	Level 3	nl0808	nl0906	nl0803	
78A(1) to (3)	nl1003	Level 3		nl0906		
85(1)	nl1003	Level 3		nl0906		
85(2) <i>deleted</i>	nl1003	Level 3		nl0906		
Schedule 1	nl1003	Level 3	nl0808	nl0906	nl0803	
Schedule 1, Item no 470.-03/00.00/02.00	nn1122	Level 1				
Schedule 1, Item no 470.-03/00.00/02.00	nn1122	Level 1				

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Schedule 2 Part A	n11003	Level 3	n10808	n10906	n10803	
Schedule 2 Part B	n11003	Level 3	n10808	n10906	n10803	

**Highlight** indicates amendment by the Taxation Laws Amendment Act 24 of 2011.

**Highlight** indicates amendment by the Taxation Laws Second Amendment Act 25 of 2011.

**GN 2835 of 22 November 1991**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Paragraph:						
(3)	ns0609	Prior				

**GN 2761 of 16 November 1998 (export incentive scheme)**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Paragraph:						
Full text						
	ng0702	Prior	nn0620			

**GN R 312 of 12 March 2004 (electronic returns & signatures)**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Rule:						
Full text						
	n10808	Prior	n10705	n10803		

**GN 112 of 11 February 2005 (welfare activities)**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Rule:						
Full text						
	n10808	Prior	n10611	n10705	n10803	

**GN R 287 of 1 April 2005 (Small Retailers VAT Package)**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Rule:						
Full text						
	n10808	Level 3	n10705	n10803		

**Unemployment Insurance Contributions Act**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Section:						
4(4)(c)	nn1122	Level 1				
4(4)(d)	nn1122	Level 1				
4(4)(e), (f)	nn1122	Level 1				
8(2A)						

**Voluntary Disclosure Programme & Taxation Laws Amendment Act 8 of 2010**

Provision	Refer- ence- manual	Level	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual	Refer- ence- manual
Part A						
Section:						
1						
2						

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3						
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6						
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9						
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11						



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