



The Contemporary Gazette

relevant new legislation for your business



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This Update

This newsletter overviews new relevant National laws up to **23rd February 2024**.

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General

1. NOTABLE ONE LINERS

Auditing Profession Act: Code of conduct

Draft revisions available from IRBA. Comment by 19 April 2024.

Auditing Profession Act: Fees

IRBA [fees payable](#) 1 April 2023 to 31 March 2024 gazetted.

Carbon Tax Act: Draft Rates Bill 2024

Proposes confirming budget amendments to [sections 5](#) (rate of tax) and [6](#) (calculation of tax payable).

Compensation for Occupational Injuries and Diseases Act: Return of earnings by employers for 2023

Notice that submission may be made 1 April 2024 to 30 June 2024, available from the Compensation Fund.

Competition Act: Memorandum of agreement with Construction Industry Development Board

[Revised](#), including statements that information shared under the MOU must be used only for lawful purposes; and the parties must ensure confidential information accordingly disclosed to them remains confidential and is not placed in the public domain through negligent or willful conduct on its behalf.

Note: Related laws may include, amongst others, the [Construction Industry Development Board Act](#); the [Architectural Professions Act](#); the [Council for the Built Environment Act](#); the [Landscape Architectural Profession Act](#); and the [Special Investigating Units and Special Tribunals Act \(2016 CIDB investigation\)](#).

Customs and Excise Act: Draft Rates Bill 2024

Proposed confirmation of amendments to schedule 1 of the Act, available from SARS.

[Disaster Management Act: Guideline on integration of disaster risk reduction into municipal integrated development plans](#)

Available from the National Disaster Management Centre.

[Electronic Communications Act: Fees and contributions](#)

Reminder to submit annual forecast of licence fees, and universal service access fund contributions, for 2024/2025, available from ICASA.

[Films and Publications Act: Registration as distributor or exhibitor of films and games regulations](#)

Available from the Film and Publication Board.

[Foodstuffs, Cosmetics and Disinfectant Act: Pesticide residue maximum levels](#) 🚩

It seems amendments were made to the [maximum levels for pesticide residues](#) despite the term intends being used in the amending notice, as that term was probably a technical oversight; and the amendments follow on the draft 2022 proposals that preceded the notice.

Note: Related laws to consider may, amongst others, include [infants and young children general labelling](#); [duties of a person in charge of food premises](#); [the Agricultural Products Standards Act](#); [the Consumer Protection Act](#); [the Fertilizers, Farms Feeds, Agricultural Remedies and Stock Remedies Act](#) [pest control operator regulations](#); [the Perishable Products Export Control Act](#); and [the Sugar Act](#).

[Draft Global Minimum Tax Bill](#)

[Proposes](#) introducing, from 1 January 2024, a multinational top-up tax at 15% of the profits of in-scope multinational enterprise groups, with reference to the Global Anti-Base Erosion Rules. Comment by 31 March 2024.

[Draft Global Minimum Tax Administration Bill](#)

[Proposes](#) administrative provisions for the Global Minimum Tax Bill. Comment by 31 March 2024.

Gold and Foreign Exchange Contingency Reserve Account Defrayal Act: Amendment Bill

Proposes introducing [direct charges for requirements of South African Reserve Bank](#).

Income Tax Act: Revenue Laws Second Amendment Bill 2024

Proposes amending the [definitions](#) (legacy retirement annuity policy; member's interest in the retirement component; member's interest in the savings component; member's interest in the vested component; pension fund; pension preservation fund; provident; provident preservation fund; retirement annuity fund; retirement component; retirement interest; savings component; vested component) and to the [Second Schedule](#) (paragraph 2 and 6B). Comment by 31 March 2024.

Independent Communications Authority of South Africa Act: Load shedding inquiry

Comment deadline extended to 1 March 2024 for the inquiry on the effects of load shedding (and the regulatory relief measures ICASA may consider to alleviate the impact of load shedding in the electronic communications, broadcasting, and postal sectors) - available from ICASA.

Liquor Products Act: Fees

The [fees payable in terms of the Act](#) have been amended.

Liquor Products Act: Draft regulations

Proposes, [amongst many others](#), production and compositional requirements for beer, traditional African beers, and other fermented beverages; compulsory drinking messages on labels; amending class designations, alcohol content indications and off-consumption requirements; and prohibited health message practices. Comment within 30 days from 16 February 2024.

Local Government Municipal Finance Management Act: Public-private partnerships regulations

Draft amendments propose, [amongst others](#), municipalities must report failures to meet procurement timelines; and abandonment or suspension of procurement subject to National Treasury consultation. Comment within 30 days from 19 February 2024.

Note: Proposes exemption, subject to conditions, from certain National Treasury and provincial treasury input for public-private partnership projects with an estimated total project cost of less than R2 billion.

Further note: Also proposes that a feasibility study should assess the direct and indirect costs and benefits associated with a project, including the expected effect of any service delivery mechanism on the environment and on human health, wellbeing and safety.

Final note: Also proposes defining preferred bidder, public-private partnership advisory unit, and total projected cost.

Long-term Insurance Act: Penalty for failure to furnish the FSCA with returns, information or documents

The **penalty** is now R8215 for every day of failure to comply.

Medicines and Related Substances Act: Licensing exemption

3 year licensing exemption for manufacturers, wholesalers and distributors of Class A medical devices and in vitro diagnostic, including IVDs that do not have measuring properties/characteristics and are non-sterile.

National Environmental Management Waste Act: Waste management activities likely to have a detrimental effect on the environment.

Proposal made to remove the establishment or reclamation of a residue stockpile or residue deposit resulting from activities from category A (ie activities that require a prospecting right or mining permit) and from category B (ie activities that require a mining right, exploration right or production right) from the **list**.

Public Administration Management Act: Amendment Bill

Proposes, **amongst others**, prohibitions, with limited time barriers and fines, relating to conduct of an employee or former employee participating in an award of work to service providers; revising National School of Government functions; and expanding disclosure of financial interests to persons.

Note: Proposes the Minister may prescribe that certain transactions between an employee and an organ of State that are remunerative but not for profit and which are necessary for the functioning of an organ of state, do not constitute 'doing business with an organ of State' as set out in section 8.

Further note: Proposes defining organ of state as a public school, national or provincial department, national or provincial government component, municipality, public entity, or institution performing Constitution or a provincial constitution function or performing a public function in terms of any legislation.

Final note: Related laws may include, amongst others, the Companies Act (eg [personal financial interests, standards of directors conduct, and reckless trading](#)); the Competition Act (eg restrictive [horizontal](#) and [vertical](#) practices); the Local Government Municipal Finance Management Act (eg [financial misconduct](#)); the Prevention and Combating of Corrupt Activities Act (eg [corrupt contracts, corrupt tenders, unauthorised gratification, and accessory to or after offence](#)); the Public Finance Management Act (eg [financial misconduct](#)) and the South African Schools Act (eg [prohibition of payment of unauthorised remuneration, or giving of financial benefit or benefit in kind to certain employees](#)).

Public Finance Management Act: Treasury regulations

Draft amendments propose, [amongst others](#), PPP advisory unit functions including ensuring adherence to relevant regulatory material; provision for unsolicited bid proposals for a PPP project; reporting failure to meet procurement timelines; registration of a project; pre-qualification; and prohibited proponents. Comment within 30 days from 19 February 2024.

Note: Proposes that during the term of any public-private partnership agreement, the accounting officer or accounting authority of an institution must, as part of its duties, report on the FCCL impact of the project on the institution.

Further note: Also proposes how motivation must be given for proposed material amendments; and that National Treasury may request additional information in certain instances.

Final note: Also proposes defining financial commitments and contingent liability; innovative; proponent; strategic sectors; total project cost; and unsolicited proposal.

Public Holidays Act

29 May 2024 has been [declared](#) a public holiday.

Public Service Act: Amendment Bill 2023

Proposes, [amongst others](#), a head of department must be held accountable for administration with written instructions or reporting if there is non-compliance; a head of department must ensure performance of all functions imposed on him or her by applicable legislation; prescription on actions relating to former public employees; revising the wrongly granted remuneration section; and limiting political rights.

Short-term Insurance Act: Information request 1 of 2024 INS

Available from the FSCA - notice that licensed non-life insurers that are members of the Ombudsman for Short-term Insurance must furnish information to the FSCA on the number of personal lines claims reported in the 2023 calendar year via the FSCA's "Conduct of Business Upload facility", by 8 March 2024.

Short-term Insurance Act: Penalty for failure to furnish the FSCA with returns, information or documents

The [penalty](#) is now R8215 for every day of failure to comply.

Social Assistance Act: COVID-19 social relief of distress regulations

Amendments proposed [to make](#) the Covid-19 social relief of distress grant payable for the months in the period 1 April 2024 to 31 March 2025; and to provide for recovery and uncollected benefits and for instances where a beneficiary passes away.

South African Postbank SOC Limited Act: Amendment Act 2023

[Amongst others](#), makes internal governance changes; positions the Postbank as a commercial bank owned by the State to render financial and banking services to the public; and adds additional oversight by a bank controlling company.

Note: The operations of the bank controlling company will consist primarily of the compliance, risk management and governance functions - also see amendments to [section 28](#) exemptions from the Companies Act.

Further note: The funds of the Company and bank controlling company will consist of capital vested in the Company and bank controlling company by virtue of [section 7](#); funds derived from its operating activities; money appropriated by Parliament; and moneys lawfully received from any other source.

Final note: Financial services is defined in line with [section 3](#) of the Financial Sector Regulation Act.

Special Investigating Units and Special Tribunals Act: Free State

Investigation launched into the [Free State Public Works and Infrastructure and Human Settlements](#) relating to Ramkraal Project arrangements with the Free state Provincial Legislature.

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

Special Investigating Units and Special Tribunals Act: Home Affairs

Investigation launched [into the Department of Home Affairs](#) relating to the installation of T200 firewalls; and to the issuance of permanent residence permits, corporate visas, business visas, critical/exceptional skills work visas, study visas, retired persons' visas, work visas, and citizenship by naturalisation.

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

Special Investigating Units and Special Tribunals Act: KwaZulu-Natal

Sixth investigation launched into the [KwaZulu-Natal Department of Transport](#) - this time relating to the construction of four river bridges.

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

Special Investigating Units and Special Tribunals Act: Passenger Rail Agency of South Africa

Second investigation launched into PRASA - this time in relation to fraudulent liability claims processed and paid by PRASA group insurance department; employment of ghost employees identified by PRASA's project Zivese; and awarding tenders for the supply of various train locomotives to Swifambo Rail Leasing and of an integrated security access management system at various train stations to Siyangena Technologies.

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

Tourism Act: Business Information

Notice given to [businesses to submit](#) information within 60 days from 16 February 2024 if their primary business is accommodation; restaurants and similar services; exhibitions and special events; attractions and activities (including entertainment, and beauty lifestyle businesses); travel agencies, tour operators and other related services; passenger transport services; tourism information services; cultural services; and other tourism related services.

Note: Such businesses must provide their prescribed contact details and physical address (including GPS coordinates); and the name of province and municipality in which they operate.

Further note: Such businesses must also provide their B-BBEE level; type of ownership; size in terms of annual revenue; number of permanent jobs and salary bill; and number of estimated temporary jobs and salary bill.

Final note: Such businesses are also expected to supply the grading and nature of services or facilities offered including type of tourism business; grading level; facilities catering for people with disabilities; and other facilities available.

Water Services Act: Water and sanitation policy on privately owned land 🇷🇺

Raises objectives, such as promoting equity in the provision of services on privately owned land, and many positions, such as landowners must be cooperative in supporting the right of entry to their properties and make appropriate contributions; and is available from the department of water and sanitation.

Note: The policy at times refers to itself as a draft policy when it uses terms such as intend to (at the start), and draft policy (page 22) but there was an earlier draft policy and there is no reference to a comment deadline - the status of the policy is not immediately clear.

Further note: The policy defines privately owned land as any land that is not public land or land owned, controlled or leased by the state but is owned or under the control of a single private individual or entity or group of individuals collectively; stating that in most cases these properties are located on the outside of urban settlements and outside the bounds of municipal services systems.

Further note: The policy references the [Constitution of the Republic of South Africa](#); the [Extension of Security of Tenure Act](#); the [Land Reform Labour Tenants Act](#); the [Local Government Municipal Finance Management Act](#); the [Local Government Municipal Systems Act](#); the [National Environmental Management Act](#); the [National Water Act](#); the [Spatial Planning and Land Use Management Act](#); the [Water Services Act](#); and the [Upgrading of Land Tenure Rights](#).

Final note: Also consider, amongst others, the [Hazardous Substances Act](#); the [Occupational Health and Safety Act](#) (including the [facilities regulations](#); the [hazardous biological agents regulations](#); and the [hazardous chemical agents regulations](#)); the [National Health Act](#) and the [Waste Act](#).



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