

(1 May 2014 – to date)

[This is the current version and applies as from **1 May 2014**, i.e. the date of commencement of the Merchant Shipping (International Oil Pollution Compensation Fund) Administration Act 35 of 2013 – **to date**]

**MERCHANT SHIPPING (INTERNATIONAL OIL POLLUTION COMPENSATION FUND)  
ADMINISTRATION ACT 35 OF 2013**

*(Government Notice 1023 in Government Gazette 37174 dated 18 December 2013. Commencement date: 1 May 2014 [Proc. No. 27, Gazette No. 37597])*

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*(English text signed by the President)  
(Assented to 14 December 2013)*

**ACT**

**To provide for administrative matters in connection with the levy imposed in terms of the Merchant Shipping (International Oil Pollution Compensation Fund) Contributions Act, 2013; and to provide for matters connected therewith.**

**BE IT ENACTED** by the Parliament of the Republic of South Africa, as follows:—

**ARRANGEMENT OF SECTIONS**

1. Definitions
2. Interpretation
3. Registration
4. Return and notice of assessment
5. Record keeping
6. Disclosure of information
7. Short title and commencement

**1. Definitions**

In this Act, unless the context indicates otherwise, any meaning ascribed to a word or expression in the Merchant Shipping (International Oil Pollution Compensation Fund) Act, 2013, the Contributions Act or the Tax Administration Act, has the meaning so ascribed, and—

**“Contributions Act”** means the Merchant Shipping (International Oil Pollution Compensation Fund) Contributions Act, 2013;

**“Fund Regulations”** means the Internal Regulations of the International Oil Pollution Compensation Fund established under the 1992 Fund Convention;

**“Tax Administration Act”** means the Tax Administration Act, 2011 (Act No. 28 of 2011).

## 2. Interpretation

Any administrative requirement and procedure for the purposes of the performance of any duty imposed, the exercise of any power conferred, the meeting of any obligation imposed or the exercise of any right conferred in terms of this Act or the Contributions Act are, to the extent not regulated in this Act, regulated by the Tax Administration Act.

## 3. Registration

- (1) A person who meets the criteria set out in section 2 of the Contributions Act for the payment of the levy must, within 21 business days after meeting the criteria, apply to the Commissioner to be registered for the levy.
- (2) The Commissioner must register a person contemplated in subsection (1).

## 4. Return and notice of assessment

- (1) A person who is liable for payment of the levy must submit a return.
- (2) The Commissioner must submit to a person who is liable for payment of the levy, a notice of assessment of the levy due in terms of section 3(1) of the Contributions Act.

## 5. Record keeping

In addition to the records required under Part A of Chapter 4 of the Tax Administration Act, every person receiving contributing oil must keep the following records and documents:

- (a) Import declarations required for customs purposes for contributing oil in respect of which the levy may be payable; and
- (b) records and books of account that set out the type and quantity of the contributing oil in respect of which the levy may be payable.

## 6. Disclosure of information

Despite Chapter 6 of the Tax Administration Act, the Commissioner must disclose to—

- (a) the Minister and the Minister of Transport the information referred to in Article 15 of the 1992 Fund Convention and Regulation 4 of the Fund Regulations; and
- (b) the Director of the Fund any information required to be submitted to the Director in Article 15 (relevant to the administration) of the 1992 Fund Convention.

**7. Short title and commencement**

This Act is called the Merchant Shipping (International Oil Pollution Compensation Fund) Administration Act, 2013, and comes into operation on a date to be determined by the President by proclamation in the *Gazette*.