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DEPARTMENT OF AGRICULTURE, LAND REFORM AND RURAL DEVELOPMENT

NO. R. 4131

1 December 2023

MARKETING OF AGRICULTURAL PRODUCTS ACT, 1996 (ACT NO. 47 OF 1996)**ESTABLISHMENT OF STATUTORY MEASURE: LEVIES RELATING TO
PECAN NUTS AND PECAN NUT PRODUCTS**

I, Thoko Didiza, Minister of Agriculture, Land Reform and Rural Development, acting under sections 13 and 15 of the Marketing of Agricultural Products Act, 1996 (Act No. 47 of 1996), hereby establish the statutory measure set out in the Schedule.

(MS) A.T. DIDIZA, (MP)**MINISTER OF AGRICULTURE, LAND REFORM AND RURAL DEVELOPMENT**

SCHEDULE

Definitions

1. In this Schedule any word or expression to which a meaning has been assigned in the Act shall have that meaning, and unless the context otherwise indicates –

“**Exporter**” means a person or entity who exports pecan nuts or pecan nut products from South Africa and includes persons or entities who arranges or handles exports on behalf or in the name of someone else;

“**Grower**” means a person or entity involved in growing pecan nut trees to be sold for commercial gain, i.e. nurseries;

“**Importer**” means a person or entity that imports pecan nuts or pecan nut products into South Africa and includes persons or entities who arranges or handles imports on behalf or in the name of someone else;

“**Packer**” means a person or entity that buys or acquires pecan nuts and/or pecan nut products and packages it for resale; or packs its own products for retail sale;

“**Pecan nut industry**” means all participants and role players in the South African pecan nut industry;

“**Pecan nut kernels**” means shelled pecan nuts;

“**Pecan nut products**” means the processed products obtained from pecan nuts;

“**Pecan nut**” means the stone or pit of the fruit of the Pecan Nut tree *Carya illinoensis*;

“**Processor**” means a person or entity who sorts and/or cleans and/or shells and/or processes pecan nuts for resale;

“**Producer**” means a person or entity who grows pecan nut trees to produce pecan nuts for commercial gain; and

“**The Act**” means the Marketing of Agricultural Products Act, 1996 (Act No 47 of 1996).

Purpose and aims of statutory measure and the relation thereof to the objectives of the Act

2. The purpose and aims of this statutory measure are to provide financial support to the South African Pecan Nut Producers Association NPS (SAPPA) to fund research projects, information and technology transfer; plant improvement functions and certification; market information and statistics; communication; trade and market access; and transformation and training for the pecan nut industry.

These measures are necessary to ensure that continuous, timeous and accurate information relating to the pecan nut industry is available to all role players in order for them to make informed decisions.

The measure will not be detrimental to the number of employment opportunities or fair labour practice and will support the statutory measures relating to registration and the rendering of returns applicable to pecan nuts and pecan nut products.

The measure will be administered by SAPPA, a non-profit company established in terms of the Companies Act (as amended), 2008 (Act 71 of 2008). SAPPA will implement and administer the measure as set out in the Schedule.

Products to which statutory measure applies

3. This statutory measure shall apply to pecan nuts and pecan nut products, both from domestic source and on imported product.

Area in which measure shall apply

4. This measure shall apply in the geographical area of the Republic of South Africa.

Imposition of levy

5. A levy is hereby imposed on pecan nuts and pecan nut products.

Amount of levy

6. The amounts of the levies (excluding Value Added Tax) will be as follows:

In shell pecan nuts	1 March 2024 to 28 February 2025	42 c/Kg
	1 March 2025 to 28 February 2026	44 c/Kg
	1 March 2026 to 28 February 2027	46 c/Kg
	1 March 2027 to 29 February 2028	48 c/Kg
Pecan nut kernels	1 March 2024 to 28 February 2025	84 c/Kg
	1 March 2025 to 28 February 2026	88 c/Kg
	1 March 2026 to 28 February 2027	92 c/Kg
	1 March 2027 to 29 February 2028	96 c/Kg

Persons by whom and to whom levy shall be payable

7. (1) The levy imposed under clause 5 shall –
- (a) be payable by a processor, packer or exporter on behalf of the producer from which such pecan nuts have been procured in respect of all pecan nuts processed, packed or exported;
 - (b) be payable by a processor or packer on behalf of a producer in respect of all pecan nuts sorted and/or cleaned and/or shelled and/or packed and/or processed for and returned to such a producer;
 - (c) be payable by an importer on all pecan nuts and pecan nut products imported; and
 - (d) be payable by a producer who packs his own pecan nuts or pecan nut products for retail sale.
- (2) A levy imposed under clause 5 shall be payable to SAPPA in accordance with clause 8.

Payment of levy

8. (1) Payment of the levy shall be made not later than thirty (30) days following the month end wherein the pecan nuts was delivered or imported or sold via any other method.
- (2) Payment shall be made by means of electronic transfer in favour of SAPPA, and shall be paid to the bank account obtainable from SAPPA on request.

Conditions of approval

9. This statutory measure is subject to the following conditions:
 - (a) That 70% of levy income be spent on research, information and other functions, at least 20% on transformation (development of emerging farmers), and not more than 10% on administration;
 - (b) That levies be accounted for, in a manner and to the extent acceptable to the Auditor-General, separately from any other funds or assets under the control of SAPPA; and
 - (c) That after the lapsing of the levy, any surplus funds be utilised subject to the approval of the Minister.

Commencement and period of validity

10. This statutory measure shall come into operation on the date of publication hereof and will lapse 4 years later.

DEPARTEMENT VAN LANDBOU, GRONDHERVORMING EN LANDELIKE ONTWIKKELING

NO. R. 4131

1 Desember 2023

WET OP DIE BEMARKING VAN LANDBOUPRODUKTE, 1996 (WET NO. 47 VAN 1996)**INSTELLING VAN STATUTÊRE MAATREËL:
HEFFINGS OP PEKANNEUTE EN PEKANNEUTPRODUKTE**

Ek, Thoko Didiza, Minister van Landbou, Grondhervorming en Landelike Ontwikkeling, handelende kragtens artikels 13 en 15 van die Wet op die Bemarking van Landbouprodukte, 1996 (Wet No. 47 van 1996) stel hierby die statutêre maatreël in die Bylae uiteengesit in.

(ME) A.T. DIDIZA, (MP)**MINISTER VAN LANDBOU, GRONDHERVORMING EN LANDELIKE ONTWIKKELING**

BYLAE

Definisies

1. In hierdie Bylae het enige woord of uitdrukking waaraan 'n betekenis in die Wet geheg is, daardie betekenis en tensy uit die samehang anders blyk, beteken –

“**Die Wet**” beteken die Wet op die Bemarking van Landbouprodukte, 1996 (Wet No 47 van 1996);

“**Invoerder**” beteken 'n persoon of instansie wat pekanneute of pekanneutprodukte na Suid-Afrika invoer en sluit ook persone of instansies in wat invoere namens of ten behoeve van 'n ander reël of hanteer;

“**Kweker**” beteken 'n persoon of instansie wat pekanneutbome kweek om verkoop te word vir kommersiële gewin;

“**Pekanneutbedryf**” beteken al die deelnemers en rolspelers in die Suid-Afrikaanse pekanneutbedryf;

“**Pekanneut**” beteken die steen of pit van die vrug van die Pekanneutboom Carya illinoensis;

“**Pekanneutkerns**” beteken uitgedopte pekanneute;

“**Pekanneutprodukte**” beteken die verwerkte produkte van pekanneute verkry;

“**Produsent**” beteken 'n persoon of instansie wat pekanneutbome aanplant om pekanneute vir kommersiële gewin te produseer;

“**Uitvoerder**” beteken 'n persoon of instansie wat pekanneute of pekanneutprodukte vanuit Suid-Afrika uitvoer en sluit ook persone of instansies in wat uitvoere namens of ten behoeve van 'n ander reël of hanteer;

“**Verpakker**” beteken 'n persoon of instansie wat pekanneute of pekanneutprodukte aankoop of verkry en verpak met die doel om dit te verhandel, of sy eie produk verpak om te verhandel; en

“**Verwerker**” beteken 'n persoon of instansie wat pekanneute sorteer en/of skoonmaak en/of uitdop en/of verwerk sodat dit aangebied kan word vir verkoop.

Doelwit en oogmerk van die statutêre maatreël en die verwantskap daarvan met die doelwitte van die Wet

2. Die heffing word deur die Suid-Afrikaanse Pekanneutprodusente Assosiasie NPC (SAPPA) benodig vir die befondsing van navorsingsprojekte, inligting en tegnologie oordrag; plantverbeteringsfunksies en sertifisering; markinligting en statistiek; kommunikasie; handel en marktoegang; en transformasie en opleiding vir die pekanneutbedryf.

Die maatreël is nodig om SAPPA instaat te stel om deurlopende, tydige en akkurate inligting oor die pekanneutbedryf aan alle rolspelers beskikbaar te stel op die terreine soos aangedui.

Die maatreël sal nie nadelig op werksgeleenthede en regverdige arbeidspraktyke inwerk nie en sal die maatreëls met betrekking tot registrasie en die indiening van rekords en verslae van toepassing op pekanneute en pekanneutprodukte ondersteun.

Die maatreël sal deur SAPPA, 'n maatskappy sonder winsoogmerk wat in terme van die Maatskappy Wet (soos gewysig), 2008 (Wet 71 van 2008) opgerig is, administreer word. SAPPA sal die maatreëls implementeer en administreer soos uiteengesit in hierdie Bylae.

Produkte waarop die statutêre maatreëls van toepassing is

3. Hierdie statutêre maatreël sal toegepas word op pekanneute en pekanneutprodukte wat plaaslik geproduseer word, sowel as enige pekanneute wat ingevoer word.

Area waarin die maatreëls toegepas sal word

4. Hierdie maatreël sal in die geografiese gebied van die Republiek van Suid-Afrika geld.

Instel van 'n heffing

5. 'n Heffing word hiermee ingestel op pekanneute en pekanneutprodukte.

Bedrag van heffing

6. Die bedrag van die heffing (Belasting op Toegevoegde Waarde uitgesluit) is soos volg:

In Dop (Heel) Pekanneute	1 Maart 2024 tot 28 Februarie 2025	42c/kg
	1 Maart 2025 tot 28 Februarie 2026	44c/kg
	1 Maart 2026 tot 28 Februarie 2027	46c/kg
	1 Maart 2027 tot 29 Februarie 2028	48c/kg
Pekanneut Kern	1 Maart 2024 tot 28 Februarie 2025	84c/kg
	1 Maart 2025 tot 28 Februarie 2026	88c/kg
	1 Maart 2026 tot 28 Februarie 2027	92c/kg
	1 Maart 2027 tot 29 Februarie 2028	96c/kg

Persone op wie die heffing van toepassing is en aan wie dit betaal word

7. (1) Die heffing wat in terme van klousule 5 ingestel word, sal –
- betalbaar wees deur 'n verwerker, verpakker of uitvoerder op alle pekanneute namens die produsent van wie sodanige pekanneute vir verwerking, verpakking of uitvoere bekom is;
 - betalbaar wees deur 'n verwerker of verpakker op alle pekanneute namens 'n produsent wie sy eie pekanneute laat sorteer en/of skoonmaak en/of uitdop en/of verpak en/of verwerk en daarna terugneem.
 - betalbaar wees deur 'n invoerder op alle pekanneute en pekanneutprodukte wat ingevoer is; en
 - betalbaar wees deur 'n produsent wie sy eie pekanneute of pekanneutprodukte verpak en verkoop.
- (2) Die heffings soos ingestel in terme van klousule 5 sal betaalbaar wees aan SAPPA soos aangedui in klousule 8.

Betaling van heffing

8. (1) Betaling van die heffing sal geskied nie later nie as dertig (30) dae na die maandeinde waarin die pekanneute gelewer of ingevoer is, of via enige ander wyse verkoop is.
- (2) Betaling sal geskied deur middel van 'n elektroniese oordrag uitgemaak aan SAPPA, en sal in die bankrekening inbetaal word wat op versoek van SAPPA verkry kan word.

Voorwaardes van goedkeuring

9. Hierdie statutêre heffings is onderworpe aan die volgende voorwaardes:
 - (a) Dat 70% van heffingsinkomste spandeer word aan navorsing, inligting, en ander funksies, ten minste 20% op transformasie (ontwikkeling van swart boere) en nie meer as 10% op administrasie;
 - (b) Dat die heffings bestuur word op 'n manier aanvaarbaar vir die Ouditeur-Generaal, apart van enige ander bates of fondse van SAPPA; en
 - (c) Dat die aanwending van enige surplusfondse wat na die heffingstermyn mag bestaan, onderhewig sal wees aan die goedkeuring van die Minister.

Inwerkingtreëding en periode van toepassing

10. Hierdie statutêre maatreël sal in werking tree op die datum van publikasie hiervan en sal 4 jaar later verval.