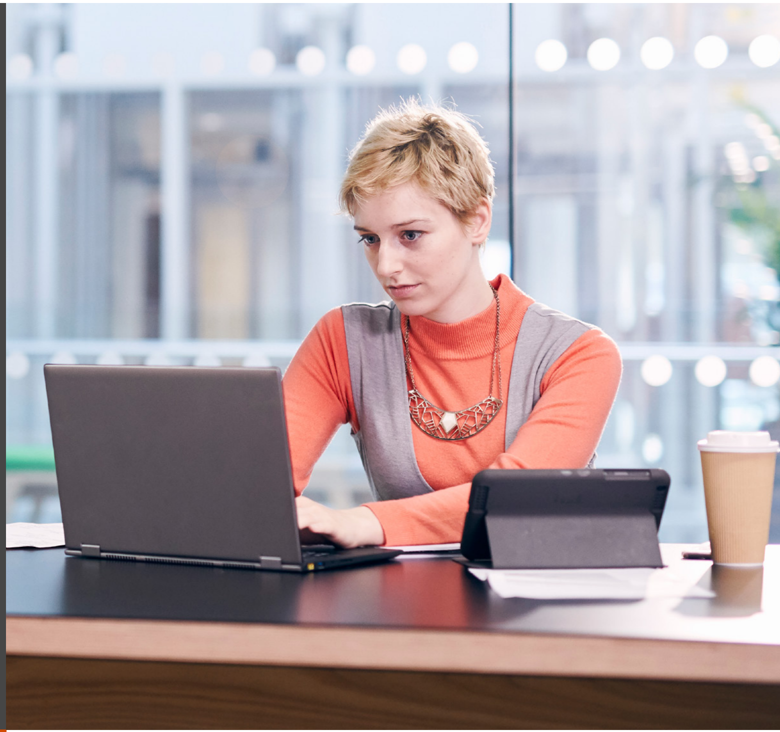
Synopsis

Tax today

April 2024



A monthly journal, published by PwC South Africa, that gives informed commentary on current developments in the tax arena, both locally and internationally.

Through analysis of and comment on new laws and judicial decisions of interest, Synopsis helps executives to identify developments and trends in tax law and revenue practice that may affect their business.

Editor: Al-Marie Chaffey
Simangaliso Manyumwa

Tax transparency – tip of the iceberg series

A framework to govern tax

"To remain relevant, today's tax leaders must reinvent their approach to tax. They must rethink how tax fits into a complex operating environment – and they must be more transformative in their approach to tax their tax operations and their entire tax narrative."

In our 8th Edition of *Building public trust through tax reporting* we consider the impact of a company's approach to tax, both externally and internally. Looking outward, tax is a matter of public interest. In addition to raising revenues to fund public services, governments also use tax as a tool to achieve a range of goals. These include influencing behaviour; fostering investment, growth and jobs; and pricing externalities. Tax is also a reflection of a business's significant contribution to society, often its largest one, and therefore imperative for the business's delivery on its sustainability goals.

Looking inward, tax provides an opportunity to create lasting value throughout the organisation.

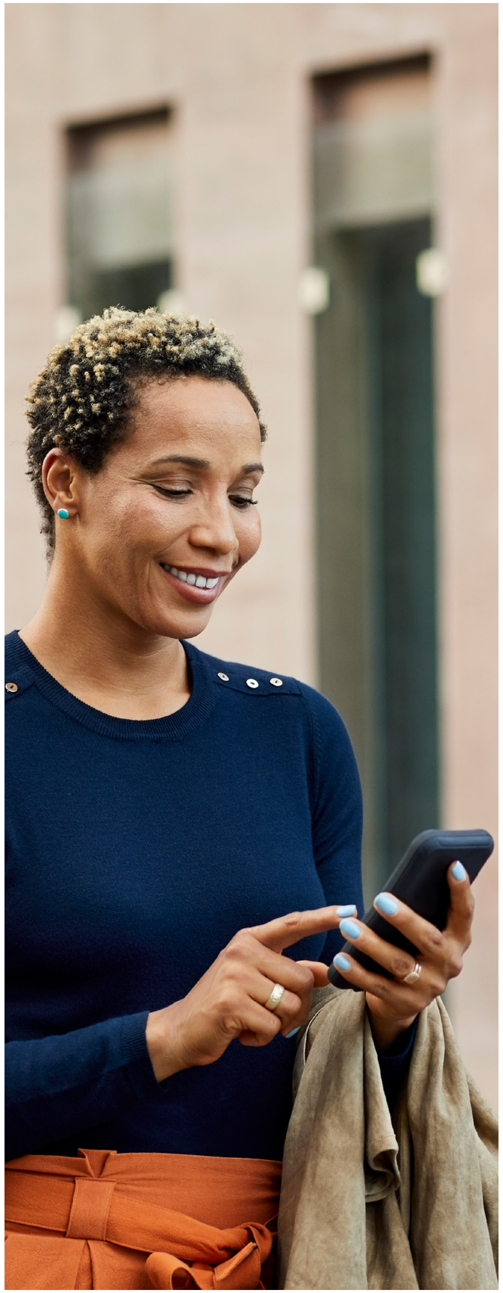
Organisations need visibility, transparency and insights-driven participation from tax throughout the business value chain. Tax operations need to be adaptable to changes in the tax and business landscape. Agility enables tax professionals to work smarter and faster by aligning leading practices and emerging technologies, thereby freeing capacity to focus on insights. Armed with the right information at the right time, tax functions can move from being task focused to becoming value-added business partners that facilitate a proactive planning and analysis environment.

However, to achieve this state of lasting value creation, we need to constantly go 'back to basics'. Essential to building trust and transparency among different stakeholder groups is a robust framework for governing tax and an understanding of how tax fits not only into the business model, but also the operating and technology model that enables it. The required mindset change is significant, but necessary.

Fundamental framework that demonstrates a responsible and considered approach to tax

The quality of an organisation's tax governance framework is an important element in building trust – to show governments and other stakeholders that businesses take their obligations seriously. Stakeholders often look at how businesses manage their tax affairs as an early indicator of how they might manage other aspects of their sustainability agenda and their business in general. Understanding and defining good governance can be a complex task. There is, however, no universal tax governance standard, as enterprises vary greatly in terms of their operations, jurisdictions and business organisations. Nevertheless, we have observed an increasing wealth of best practices emerging from the experiences of large companies as they strive to establish robust tax governance frameworks.

Slightly more than half of the business leaders polled in our *Global CEO Survey* believe that changes in regulation will impact profitability in their industry over the next ten years. Tax-related rules will be a big part of this and will create a whole new set of challenges – challenges companies will not be able to address without a solid tax governance framework.



Some examples that showcase best practices for good tax governance are derived from insightful publications from the B Team[1] and the European Business Tax Forum (EBTF)[2]. The OECD[3] has also been highly engaged, providing guidance on building better tax control frameworks.

A robust framework for governing tax is crucial for managing tax affairs within a group. One of its functions is to allocate accountability for the design, implementation and effectiveness of all measures, activities and processes related to tax within an organisation. Another is that it places tax matters under the purview of company leadership, including the CFO, CEO, audit committee, risk committee, board of directors and other executive managers.

Over the next six months we will explore what we believe to be the imperative elements of a good tax governance framework.

Diagram 1: A framework to govern tax

Reaping the benefits

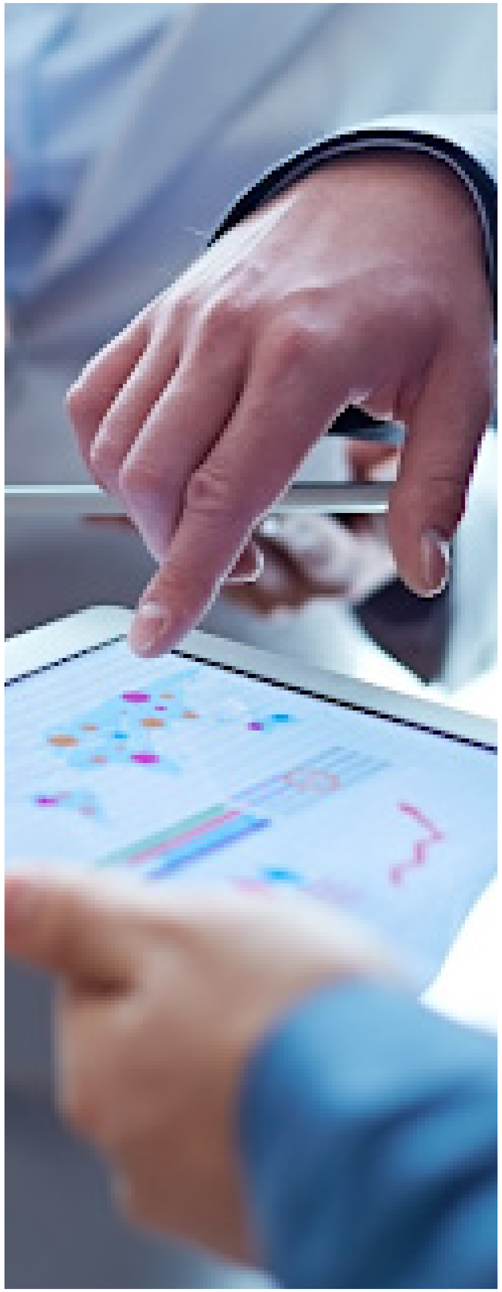
A tax governance framework requires the establishment of tax governance structures, a sustainable tax strategy, tax risk management and robust tax operations. Such a framework should allow for performance management and regular assurance to ensure that what was designed is implemented and is effectively operating.

Most tax functions are swamped and often ‘fighting fires’. However, investing time in developing a strong framework to govern taxes reaps numerous rewards. The earlier and more decisively you act, the more the tax function can provide a clear direction and a strategic framework to make sure it works with the company's main goals, which would usually be to follow the rules, improve ethics and risk management, and make sustainability metrics and reporting better.

1 A New Bar For Responsible Tax
2 Good Tax Governance – EBT
3 Co-operative Tax Compliance: Building Better Tax Control Frameworks | en | OECD

Failure to prioritise a formal approach to tax governance significantly increases the probability of exposure to unnecessary financial and reputational risk. It can also lead to missed opportunities to enhance the status and influence of tax across the organisation and externally.

It is worth noting that according to the GRI[4], having robust governance, control and risk management systems in place for tax can be an indication that the reported approach to tax and tax strategy is well embedded in an organisation and that the organisation is effectively monitoring its compliance obligations. Reporting this information reassures stakeholders that the organisation's practices reflect the statements it makes about its approach to tax in its tax strategy or equivalent documents.



"Once the organisation's tax governance framework is in place, it can craft a credible narrative for taxes and how they are being managed – allowing it to transparently demonstrate its intention to do the right thing, act responsibly and build public trust."

Look out for our next article in this series, in which we will explore the tax governance structures within the organisation in more depth.

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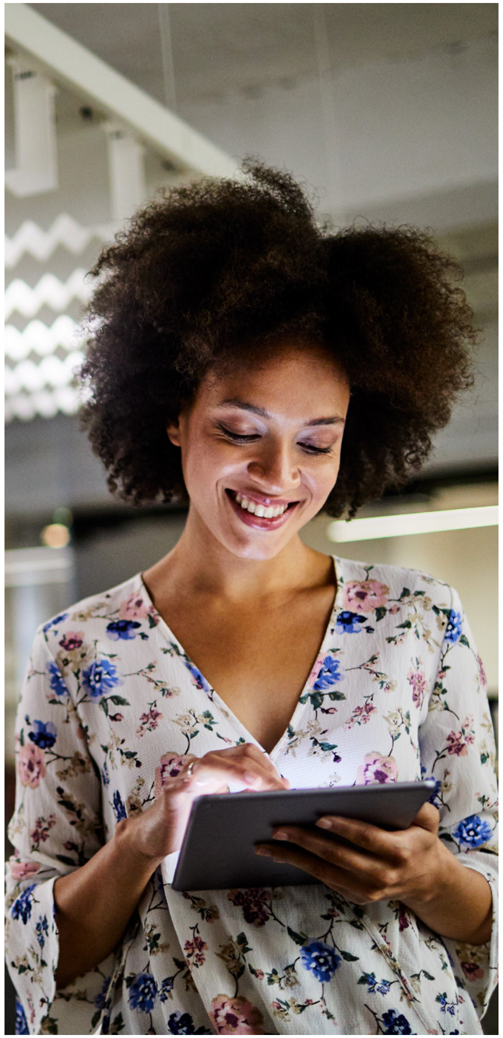
4 https://www.globalreporting.org/pdf.ashx?id=12434&page=7

Amendments to Amendments, a VAT perspective



On 21 February 2024, the National Budget 2024 was published by the National Treasury, and Minister of Finance Enoch Godongwana delivered the 2024 Budget Speech.

The Tax Matters and Revenue Laws section of the National Budget includes various value-added tax proposals for deeper consideration by the National Treasury and SARS. In this article, we discuss and unpack some of the main VAT proposals that are of note and that will require careful consideration and taxpayer input to ensure the final legislation is relevant and practical.

Introduction

Annexure C and **Chapter 4** of the **National Budget 2024** published by the National Treasury contain tax matters proposed for consideration in the next fiscal year.

These proposals include the necessary and appropriate VAT matters that National Treasury intends to review in the foreseeable future, in collaboration with the South African Revenue Service ("SARS").

This year's VAT proposals for further consideration are significant and can have far-reaching implications. Having said that, if these proposals are navigated properly, the final amendments that make it into the law can have a meaningful impact on vendors.

The following are the most important and notable VAT proposals which we unpack in more detail:

- Changes to the electronic services regime;
- Changes to the tax period for permissible input tax deductions; and
- A review of the VAT treatment of foreign donor-funded projects.

Electronic services

Brief overview

Over the years, the world of commerce has evolved, and supplies of various electronic services across the globe are now common.

Due to the increase in the supply of cross-border electronic services, a change in the mechanism for collecting VAT on such electronic services was introduced with effect from 1 April 2014.

Rationale

The rationale for the abovementioned change is multifaceted and took into account various considerations, including:

- Non-compliance to the existing rules, especially by non-vendors;
- Levelling the playing field between local and international suppliers;
- Loss of tax revenue; and
- Alignment with international guidelines.

Before the change in 2014, customers who purchased electronic services (e.g., e-books, e-music and e-movies, software and the like) from a foreign supplier for consumption in SA had to account for VAT under the "imported services" provisions. In terms of this, VAT was only required to be accounted for to the extent that such services were not used for making taxable supplies.

It was noted that electronic services acquired by the public at large (i.e., not necessarily by businesses but by individuals) were not being declared to

SARS, and the VAT was not effectively collected. This was contained in the 2013 Explanatory Memorandum on the Taxation Laws Amendment Bill, 2013 ("EM"), where it noted that "*placing reliance on the reverse charge mechanism for imported services as a means of enforcing VAT is impractical. Customer compliance with the reverse charge mechanism is low, especially in the case of e-commerce. This lack of compliance could be attributable to two causes: (i) some customers do not comply based on sheer ignorance, while (ii) other customers do not comply because they perceive the tax to be wholly voluntary as a practical matter (e.g., enforcement is impossible).*"

As the digital economy grew, it also became clear that if some changes were not made, non-resident electronic service providers would enjoy an unfair competitive advantage over local competitors. Simply put, customers were paying 14% (the VAT rate prevailing at that point in time) more for local electronic services due to the requirement for local vendors to levy VAT, whereas foreign electronic services were cheaper because no VAT was being paid in SA by the consumer. Changing the mechanism in respect of taxing electronic services would create a fair market and tax parity would be reached.

National Treasury recognised that the digital economy represented a significant and growing portion of global commerce, and not collecting the relevant tax resulted in a substantial loss of revenue.

In determining the best approach to tax these services, National Treasury considered the guidelines published by the Organisation for Economic Co-operation and Development ("OECD"), which recommend that VAT should be imposed on digital services and that the tax should be collected in the jurisdiction where the consumer resides. This helps to prevent tax evasion and ensures that tax revenue accrues to the appropriate country.

With this in mind National Treasury introduced the first changes to the electronic services regime in 2014.

ESS Regulations

2014 Regulations

The first legislative amendments and Regulations were introduced in the Government Gazette dated 28 March 2014 and were designed to govern the taxation of electronic services for VAT purposes.

The 2014 Regulations outlined the specific categories of services that constituted an electronic service as being:

- Educational services;
- Games and games of chance;
- Internet-based auction services;
- Miscellaneous services such as e-books, audio visual content, still images and music; and
- Subscription services.

These regulations were limited to the above specific prescribed list of electronic services, which predominantly focused on electronic services acquired by private individuals (also known as "Business-to-Consumer" or "B2C" supplies").

A foreign electronic services supplier supplying any of the listed electronic services was required to register for VAT in SA if at least two out of the following three requirements were met and the registration threshold (ZAR50,000) was exceeded:

- The recipient of the services is a South African resident;
- Payment for the service originates from a South African bank account; or
- The recipient of the services has a business, residential or postal address in SA.

2019 Regulations

Amended Regulations were published with effect from 1 April 2019, and it became clear that there was a policy change within National Treasury to include as many foreign electronic service suppliers within the South African VAT net as possible.

These amendments broadened the scope of electronic services by defining "electronic services" as "*any service supplied by means of an electronic agent, electronic communication or the internet for any consideration*".

The amendments did not make a distinction between business-to-business ("B2B") and B2C supplies, which was contrary to the OECD guidelines and approach followed by other international jurisdictions such as the European Union, Australia and New Zealand. Interestingly, other African jurisdictions have also followed a broad-based approach and do not distinguish between B2B and B2C supplies in determining registration liability.

Compliance with Regulations

Non-residents supplying electronic services soon became aware of their responsibility to register as a vendor in SA and declare VAT on the electronic services supplied to SA customers. Many of these suppliers did comply; however, due to the levying of indirect taxes on such services being fairly new and only having been implemented globally over the last 10 years, some suppliers were unaware of the obligation to register for and pay VAT in SA.

As a result, these suppliers accumulated a historic VAT liability, and once registered, SARS imposed penalties and interest in respect of their historic liability.

Latest proposal – National Budget 2024

On 21 February 2024, the Minister of Finance published the National Budget 2024 containing the proposed changes to the electronic services regime in SA. The proposal states the following:

"*Government proposes to revise and update the Electronic Services Regulations (and relevant sections of the VAT Act) to keep up with changes in the digital economy and ease the administrative burden. The scope of the regulations should be limited to only non-resident vendors supplying electronic services to non-vendors or end consumers.*"

Currently, it appears that National Treasury is proposing to limit the application of the Regulations only to the extent that a non-resident supplier makes supplies to non-vendor recipients in SA (i.e., B2C supplies).

At this stage, this is merely a proposal to be considered further by National Treasury and SARS, and it is not clear how the law will be amended. It is, however, expected that a non-resident will only be regarded as conducting an enterprise in SA to the extent that it provides B2C supplies.

Although this proposal is welcomed in that it would ease administration for vendors and encourage non-residents to transact in SA, there are practical considerations that need to be taken into account.

Importantly, an amendment of this nature means that there is a backtracking on the tax policy regarding the taxation of electronic services, as it effectively reverts to the 2014 tax policy intent.

This policy change, while bringing relief, does raise equity concerns. For example:

- Electronic suppliers that were not required to register under the 2014 Regulations but were forced to register under the 2019 Regulations may now have to deregister for VAT.
- B2B suppliers of electronic services were forced to register under the 2019 Regulations, with some incurring penalties and interest for late submission of returns.

The above gave rise to a significant increase in the cost of compliance for vendors in terms of system changes and advisory costs to comply with the SA law. This could have been reduced if National Treasury had consistently followed the OECD guidelines.

With this change in policy, one wonders what SARS's approach will be towards non-resident electronic service providers that did not register when required to do so under the 2019 Regulations.

Effective date

It is not a given that the proposed legislative changes will be made in the next cycle. However, it is likely that they will be contained in the draft tax laws amendment bill expected to be released during July 2024.

Stakeholders will gain an opportunity to comment on the draft bill prior to it being promulgated. In addition, it is expected that the updated Regulations will be published together with the proposed amendments during this time.

Input tax deductions

Section 16(3), read with the definition of "input tax" in section 1(1), permits the VAT incurred by a vendor on the acquisition of goods or services to be deducted as input tax to the extent that such VAT is incurred to make wholly or partly taxable supplies.

Requirements

To qualify for a deduction of input tax, the following requirements must be met:

a. The goods or services supplied must be acquired by the vendor wholly or partly for consumption, use or supply in the course of making taxable supplies.

b. VAT at the standard rate must have been charged on the taxable supply (or a notional input tax, in some instances).

c. The appropriate documentation must be held by the vendor.

Period to make an input tax or other deduction

An input tax deduction is permitted in the tax period in which the time of supply occurs, provided that the vendor is in possession of the relevant prescribed or acceptable documentary proof.

If the vendor is not in possession of the relevant prescribed or acceptable documentary proof at the time when the supply occurs, the vendor can make this deduction in a later tax period. However, this later period is capped at five years.

National Treasury proposal

In the 2024 Budget proposal, National Treasury proposes the following:

"*Prescription period for input tax claims: To ease the administrative burden on both taxpayers and SARS, it is proposed that the VAT Act be amended in relation to the tax period in which past unclaimed input tax credits may be claimed. To ensure ease of audit functions and clarity of returns in this regard, it is also proposed that the act be amended to clarify that such deductions be made in the original period in which the entitlement to that deduction arose.*"

The above proposal seems to indicate that a vendor will not be permitted to make an input tax deduction in any period other than the period in which the deduction first arose.

Although we are unsure how the amendment is proposed to be enacted, this is most likely a step by National Treasury and SARS to prepare for the modernisation of the VAT collection system.

However, the proposal raises practical and interpretation difficulties in both the capturing of the input tax and the period of limitation.

a. A vendor who makes a deduction of input tax based on a document (such as a tax invoice, debit/credit note or agency statement) that is not fully compliant may request its supplier to re-issue a compliant tax invoice. The recipient vendor may then request a correction ("RFC") on eFiling in the tax period in which it was entitled to deduct the input tax. eFiling does not allow for fields 14, 14A, 15 and 15A to be increased (i.e., it only allows for input tax to be decreased). Presumably this will require some system changes by SARS.

b. Currently, eFiling does not provide the functionality to request an RFC more than once. What will happen if more than one input tax adjustment is required to be made?

c. Once a VAT return is subject to a verification and the verification has been completed, an RFC can no longer be made on eFiling.

d. If a vendor who was entitled to an input tax deduction filed an RFC for a period that was subject to voluntary disclosure, may then amend their VAT return, and will this have an impact on the voluntary disclosure that was finalised by SARS?

It is important to consider these and any other shortcomings before the legislation is finalised to prevent technical and practical challenges for vendors.

Foreign donor funded projects

Overview

A foreign donor funded project ("FDFP") is specifically defined in the VAT Act as a project complying with all the following:

a. The project must be established under an Official Development Assistance Agreement ("ODAA") to supply goods or services to SA beneficiaries.

b. The government of SA must be a party to the ODAA.

c. The ODAA under which the project was established must have been tabled in the National Assembly in terms of section 231(3) of the Constitution.

d. The ODAA agreement must stipulate that the funding cannot be used to pay for any taxes imposed under South African Law.

e. The Minister of Finance must have approved the project as an FDFP for VAT purposes.[1]

In carrying out the FDFP project an implementing agency is appointed to operate, administer, implement and manage the FDFP. The purpose of the FDFP VAT legislation is that where international donor funding is used to acquire goods and services in SA and there is VAT incurred on these associated expenses, the VAT can be refunded to the project falling under the ODAA.

The implementing agency is required to apply to:

- National Treasury to confirm that the project falls under an ODAA and qualifies as a FDFP; and
- the Commissioner for the activities of the FDFP to be registered for VAT.

Prior to the 2020 amendments, there was much uncertainty and abuse by recipients of international donor funding regarding the appropriate VAT treatment, and this was compounded by implementing agencies administering multiple FDFP projects.

The 2020 amendments were intended to provide guidance on what projects would be regarded as FDFPs and to establish a clear process to account for the VAT relating to FDFPs.

The VAT Act was amended in 2020 to require National Treasury to confirm each and every project that is an FDFP. The amendments also require that each FDFP administered by an agency must be registered separately as a VAT vendor. In practical terms, implementing agencies have faced challenges in obtaining timeous approval from National Treasury as to whether a project constituted an FDFP, with applications taking several months to be approved and in some cases being rejected in its entirety.

This has created numerous challenges:

a. An FDFP may not be able to proceed with a project in SA but will incur VAT as a cost in its budget, which is against the spirit of the legislation.

b. The additional requirements create complexity and deter foreign donors.

c. The significant administrative effort to comply with the FDFP legislation adds to the cost of doing business. Some donors and implementing agencies have had to employ local tax experts, accountants and legal advisors to navigate the tax landscape, which can amount to a substantial financial burden.

d. The FDFP VAT legislation has been subject to frequent changes, resulting in unpredictability. Furthermore, it has been applied inconsistently. This has impacted donor projects for the upliftment of SA.

1 This is only applicable to FDFP VAT registrations on or after 1 April 2020.

National Treasury proposal

The proposal below indicates that National Treasury and SARS have taken note of the immense increased administrative burden on implementing agencies and acknowledge the impact that this has had on these projects.

"*The VAT Act required each foreign donor funded project to be separately registered for VAT as a branch of the implementing agency. This results in an increased administrative burden for recipients of foreign donor funding. To ease the administrative burden on the implementing agents, it is proposed that the foreign donor funded project regime be reviewed.*"

We anticipate that implementing agents will be allowed to register all FDFPs managed by them under one VAT registration number (separate from their own registration). This will assist in alleviating the administrative pressures that these vendors have been experiencing over the past few years.

Key takeaway

While the VAT proposals put forward in the National Budget 2024 are broadly welcomed, we await National Treasury's release of the details to understand the full impact they will have on VAT vendors.

It is crucial for VAT vendors to ensure that any practical and other difficulties that they might experience with the implementation of the proposed amendments are brought to the attention of National Treasury and SARS before they proceed to finalise the legislation.

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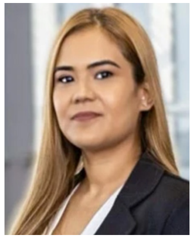

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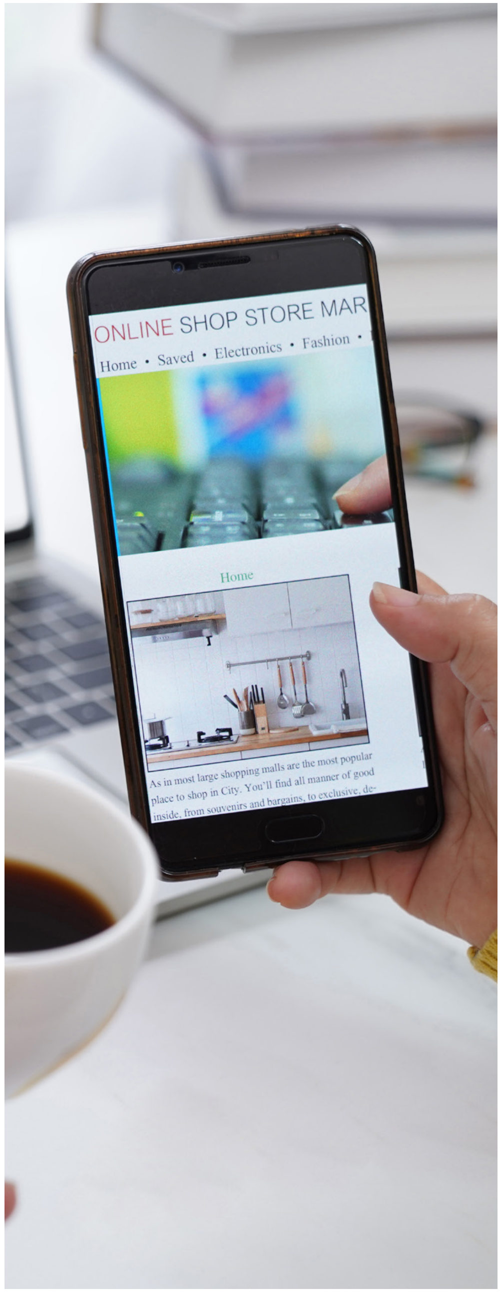

SARS Watch:

SARS Watch 1 April 2024 – 30 April 2024

Legislation		
19 April 2024	Public Notice 4742 – Notice in terms of section 95(6) of the Tax Administration Act, 2011	This notice extends the date by which a taxpayer that is eligible for automatic assessment under paragraph 3(3) of the Notice to Submit Returns, published in terms of section 25 of the Tax Administration Act, 2011 (see Notice 3540 in Government Gazette 48788 of 14 June 2023) has to submit an income tax return.
Interpretation		
29 April 2024	Interpretation Note 131 – Exemption of income relating to South African ships used in international shipping.	This Note provides guidance on the interpretation and application of section 12Q, which provides for an exemption from normal tax, capital gains tax, dividends tax and withholding tax on interest for an international shipping company meeting the requirements of the section.
29 April 2024	Interpretation Note 105 (Issue 2) – Deductions in respect of buildings used by hotel keepers.	This Note provides guidance on the interpretation and application of section 13*bis*, which provides for an allowance on any buildings used in the trade of hotel keeping.
Binding rulings		
5 April 2024	Binding General Ruling 69 – Documents and Records to be Retained and Maintained by Agent under Section 54(2C) and (3)	This BGR sets out the further particulars prescribed by the Commissioner under section 54(2C) that the agent must obtain and retain on behalf of the principal depositor, as well as the records to be maintained under section 54(3).
Customs and excise		
26 April 2024	Notice R.4755 – Amendment to Part 2 of Schedule No. 4, by the insertion of rebate item 460.15/8482.99.17/01.08 in order to provide for a temporary rebate provision for the importation of certain outer rings of journal roller bearings, classifiable in tariff subheading 8482.99.17 (ITAC Report 660).	Published in Government Gazette No. 50550 with implementation date of 26 April 2024.
19 April 2024	Draft amendments to the rules under sections 21(1), 60 and 120 – Storage of imported bunker fuel in special customs and excise storage warehouses. • DA 185 – Application form – Registration or Licensing of Customs and Excise Clients • DA 185.4B4 – Licensing Client Type 4B4 – Special storage warehouse • DA 185.4B17 – Licensing Client Type 4B17 – Marine remover of imported bunker fuel	Comments are due to SARS by Friday, 10 May 2024.
19 April 2024	Draft amendment to Schedule – Additional Note 1(h) to Chapter 27 of Schedule No. 1. Comments due 10 May 2024.	Comments are due to SARS by Friday, 10 May 2024.
19 April 2024	Updated Customs Trader Portal	As part of the RLA efficiency changes, the Customer Trader Portal has been updated to enable traders to download their notification of approval and registration certificates directly from the “Registered Client Type” section on the RLA dashboard.

19 April 2024	Notice R.4725 – Amendment to Part 1 of Schedule No. 1, by the insertion of Additional Note 8 to Chapter 22 in order to facilitate the correct classification of fermented fruit beverages and mead as the end product of fermentation	Published in Government Gazette No. 50512 with implementation date of 19 April 2024.
12 April 2024	Notice R.4715 – Amendment to rules under sections 4 and 120 – Insertion of rules for the publication of tariff determinations (DAR257)	Published in Government Gazette No. 50458 with effect from 19 April 2024.
9 April 2024	Draft amendments to Schedule – Note 8 to Schedule No. 5	Comments were due to SARS by Tuesday, 30 April 2024.
5 April 2024	Notice R.4601 – Amendment to Part 1 of Schedule No. 1, to implement the correct AfCFTA rates of duty on various tariff subheadings to align with the AfCFTA Agreement	Published in Government Gazette No. 50431 with implementation date of 5 April 2024.
5 April 2024	Notice R.4600 – Amendment to Part 1 of Schedule No. 1, by the reduction in the rates of duty on minced anchovies as recommended in Commission's Report 719, with retrospective effect from 1 March 2024, being the date the amendment was implemented	Published in Government Gazette No. 50431 with retrospective effect from 1 March 2024.
5 April 2024	Notice R.4599 – Amendment to Part 1 of Schedule No. 1, by the reduction in the AfCFTA rates of duty, with retrospective effect from 31 January 2024, being the date the Agreement was implemented	Published in Government Gazette No. 50431 with retrospective effect from 31 January 2024.
Case law		
In accordance with the date of judgment		
26 April 2024	Baseline Civil Contractors (Pty) Ltd v Commissioner for the South African Revenue Service (A83/2023) [2024] ZAWCHC 113	This is an appeal against a decision of the tax court in an interlocutory application in a pending tax appeal. The appellant sought a declaration that a ground of appeal – which it had noted in a statement which it filed in terms of rule 32 of the Tax Court Rules, in which it set out its grounds of appeal against the disallowance of an objection it had lodged to an income tax assessment – was permissible.
12 April 2024	Capitec Bank Limited v Commissioner for the South African Revenue Service (CCT 209/22) [2024] ZACC 1	This case raises questions about the interpretation and application of section 16(3)(c) of the Value-Added Tax Act.
2 April 2024	Poulter v CSARS (A88/2023) [2024] ZAWCHC 97	Whether the tax court had been misdirected in holding that Mr van der Merwe was not entitled to appear on a taxpayer's behalf in that forum, while authority to do so was vouched by a power of attorney given by the taxpayer, and whether the court in any event had erred in granting what is termed 'default judgment' without considering 'the evidence' that was before the court.
Guides and forms		
24 April 2024	Administration of Exchange of Information MDR Rules – External Guide	In adopting the International Tax Transparency Standards, a function on SARS eFiling is implemented to enable Mandatory Disclosure Rules (MDR) reporting requirements.
22 April 2024	Guide to submit a dispute via eFiling – External Guide	This guide is designed to assist taxpayers with the submission of the Request for Remission (RFR), Notice of Objection (NOO), Notice of Appeal (NOA), Request for Reason, Request for Late Submission (Condonation) and Suspension of Payment forms on eFiling when disputing interest and penalties levied, assessments raised and/or administrative penalties levied for Personal Income Tax (PIT), Corporate Income Tax (CIT), Trust, Value-Added Tax (VAT) and Pay-As-You-Earn (PAYE), including Employment Tax Incentive (ETI), Unemployment Insurance Fund (UIF) and Skills Development Levy (SDL).
22 April 2024	How to register for the use of the SARS MobiApp – External Guide	Guide on how to register for the use of the SARS MobiApp.

22 April 2024	Services offered via the SARS MobiApp – External Guide	This guide outlines all the services that are readily accessible via the SARS MobiApp.
22 April 2024	How to Register for eFiling and Manage Your User Profile – External Guide	The purpose of this document is to assist taxpayers to register for eFiling and manage their eFiling profiles.
19 April 2024	Customs Trader Portal for Registration, Licensing and Accreditation	Customs trader portal guide for electronic submissions.
19 April 2024	Guide to the Entity Merge Functionality on eFiling – External Guide	The purpose of this document is to assist users with: i. Activation as a registered representative or tax practitioner; and ii. The Legal Entity Merge Functionality on eFiling, which is to ensure that one single view exists for an entity with all its associated tax types. (Tax types include Income Tax, VAT, Employment Tax, MPRR, and Customs and Excise).
Other publications		
25 April 2024	National Treasury: Two-pot retirement system presentation	This presentation provides guidance on the two-pot retirement system reforms.
29 April 2024	OECD: Joint OECD-UNDP initiative continues successfully working with developing countries to boost tax revenues and mobilise domestic resources	The Tax Inspectors Without Borders (TIWB), an initiative managed by the Organisation for Economic Co-operation and Development (OECD) and the United Nations Development Programme (UNDP), showed strong progress with assisting developing countries to boost their tax revenues and better mobilise their domestic resources in their annual reports.
25 April 2024	OECD: Labour taxes rise across OECD countries amid persistent inflation	The Taxing Wages 2024 publication reveals that effective tax rates on labour incomes rose in the majority of OECD countries, with the post-tax income of single workers earning the average wage declining in 21 out of 38 OECD countries. More information is provided in the publication.
24 April 2024	SARS: Mandatory disclosure rules	The Mandatory Disclosure Rules (MDR) process has been designed to improve compliance within the Common Reporting Standard (CRS). A new webpage and eFiling guide have been published.
22 April 2024	OECD: Media advisory – Tax Inspectors Without Borders 2024 Annual report	The TIWB released its Annual Report on Monday, 29 April 2024. The report looks back on the initiative's activities during the period from July 2022 to December 2023.
22 April 2024	Tax Alert: Constitutional Court allows Capitec a partial deduction on loan cover payments	The Constitutional Court handed down its judgment in the case of *Capitec Bank Limited v Commissioner for the South African Revenue Service*. This case highlights some significant principles in dealing with the nature of supplies and the concomitant deductibility of input tax. Most importantly, it makes it clear that "SARS, as an organ of state subject to the Constitution, should not seek to exact tax which is not due and payable"; in other words, SARS should always seek to only collect the right amount of tax.
18 April 2024	OECD: Media advisory – Taxing Wages 2024	Taxing Wages 2024, the OECD's annual flagship publication on the various taxes levied on wages and salaries in OECD countries, was released on Thursday, 25 April 2024.
5 April 2024	Tax Alert: Amendments to provisions dealing with preference shares	This Alert details an important change to the income tax provisions dealing with preference share dividends that have been implemented. Companies that have not yet considered the potential impact of this change on preference dividends received for years of assessments commencing on or after 1 January 2024 still have some time to do so.
4 April 2024	SARS: Annual submissions and declarations	• SARS Third Party Data Annual Submissions: 1 April 2024 to 31 May 2024. • Employer Annual Declarations (EMP501): 1 April to 31 May 2024.
2 April 2024	SARS media release: Compliance efforts of SARS bear fruit and underpin the positive revenue results despite the tough prevailing economic conditions	SARS's preliminary revenue collection outcome for the 2023/24 fiscal year shows positive revenue results.