
Fixed non-compliance penalties on Corporate Income Tax returns implemented

09 January 2019

In brief

Government Notice No. 1372, published in *Government Gazette* No. 42100, provides for the imposition of fixed amount penalties in terms of sections 210 and 211 of the Tax Administration Act, 2011 (Act No. 28 of 2011) in respect of corporate income tax (“CIT”) returns.

In detail

Readers of our Tax Alerts will recall the Alerts we issued in October and November last year regarding the latest developments from the South African Revenue Service (“SARS”) in relation to administrative penalties.

On 14 December 2018, Government Notice No. 1372, which implements administrative penalties on CIT returns, was published in the *Gazette*.

Effective from the date of publication of the Notice, the penalties will apply to CIT returns that are required by the Income Tax Act, 1962 (Act No.58 of 1962) for the 2009 and subsequent years of assessment where taxpayers have failed to submit returns requested within 21 business days of the date of a letter of demand issued by SARS.

Let’s talk

For a deeper discussion of how this might affect your business, please contact:

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