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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 3118

3 March 2023

**REGULATIONS FOR PURPOSES OF PARAGRAPH (a) OF THE DEFINITION OF
“INTERNATIONAL TAX STANDARD” IN SECTION 1 OF THE TAX
ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011), PROMULGATED UNDER
SECTION 257 OF THE ACT, ON THE DATE THAT THE MANDATORY
DISCLOSURE RULES TAKE EFFECT**

For purposes of paragraph (a) of the definition of “**international tax standard**” in section 1 and under section 257 of the Tax Administration Act, 2011, I, Enoch Godongwana, the Minister of Finance, hereby make the regulations as set out in the Schedule hereto.

**E GODONGWANA****MINISTER OF FINANCE****SCHEDULE****Definitions**

1. In these regulations, “**the Regulations**” means Regulation No. R. 1070 published in Government Gazette No. 43718 of 9 October 2020.

Amendment of Introduction to the Regulations

2. The effective date for paragraph B of Section XI of the Regulations is hereby amended to 1 March 2024.

Amendment of Section XI(B)(7)(a) of the Regulations

3. Section XI(B)(7)(a) of the Regulations is hereby amended by the substitution for the date “1 March 2023”, wherever it occurs, of the date “1 March 2024”.

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