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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. 4011

27 October 2023

**SOUTH AFRICAN REVENUE SERVICE
PUBLICATION OF EXPLANATORY SUMMARY OF THE TAX ADMINISTRATION
LAWS AMENDMENT BILL, 2023**

Notice is hereby given in terms of Rule 276(1)(b) of the Rules of the National Assembly that the Minister of Finance intends to introduce the Tax Administration Laws Amendment Bill, 2023, in the National Assembly in the near future. The explanatory summary of the Bill is hereby published in accordance with Rule 276(1)(c) of the Rules of the National Assembly.

The Bill provides for the amendment of the—

- Income Tax Act, 1962, so as to make certain decisions subject to objection and appeal; to clarify an existing provision; to provide for the disqualification of certain persons from managing the collective interests common to the members of a particular association of persons; to clarify existing provisions and align the wording with other provisions of the Act; to provide for the disqualification of certain persons from accepting fiduciary responsibility for the management or control of the income and assets of any approved public benefit organisation; to provide for the disqualification of certain persons from accepting fiduciary responsibility for the management or control of the income and assets of any approved recreational club; to provide for the disqualification of certain persons from accepting fiduciary responsibility for the management or control of the income and assets of any approved association; to provide for the disqualification of certain persons from accepting fiduciary responsibility for the management of any small business funding entity; to provide for the entering into of advance pricing agreements with taxpayers and where applicable in consultation with double taxation agreement partners; to make a consequential amendment; to clarify an existing provision; to provide that non-resident employers that conducts business through a permanent establishment in the Republic must deduct employees' tax and to make a textual correction; to enable the Commissioner to vary the basis for determining the amount of employees' tax to be deducted or withheld from the employees' remuneration in certain instances;
- Customs and Excise Act, 1964, so as to provide for changes relating to the submission of advance passenger information by operators, including the introduction of the concept of passenger data, to provide for the exemption of an operator as may be prescribed from the obligation of submitting passenger data to the Commissioner if submitted to another organ of state serving as a single window for the collection and sharing of such data, and such organ of state transmits the data to the Commissioner in terms of an agreement contemplated in terms of section 2(1A); to provide for the submission of a traveller declaration prior to or upon entering or leaving the Republic in accordance with requirements determined by the Commissioner by rule; to enable the Commissioner to

determine conditions for deferment of payment of duties due in respect of bills of entry by rule; to include in the refund process the return of provisional payments lodged as security; to effect changes to the general rule enabling provision so as to enable the Commissioner to make rules concerning various aspects relating to the traveller declaration, as well as various matters in relation to deferment and to further enhance the current processes and procedures relating to the liquidation of provisional payments;

- Value-Added Tax Act, 1991, so as to make a technical correction;
- Mineral and Petroleum Resources Royalty (Administration) Act, 2008, so as to make a consequential amendment;
- Tax Administration Act, 2011, so as to include a definition of beneficial ownership; to enable the Commissioner to disclose certain information of all entities with a section 18A approval; to enable the Commissioner to extend the period within which the taxpayer is required to make their request to SARS for a reduced or additional assessment, by public notice; to provide for disclosure of taxpayer information to certain organs of state; to provide for the disqualification of certain persons from being appointed or designated as a public officer of a company, and to provide for matters connected therewith.

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Contact Centre Tel: 012-748 6200. eMail: info.egazette@gpw.gov.za
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