

TAX PRACTICE

WEEKLY HIGHLIGHTS

WEEK OF 04 - 10 April 2024
(Issue 13 -2024)

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TOP STORIES

Tax practitioners given green light to represent their clients in South African Tax Courts

After a lengthy legal battle between the CSARS and Ms Candice-Jean van der Merwe, on 2 April 2024 a full bench of the High Court (Western Cape division) has decided that there is no statutory provision that limits the right of representative appearance in the Tax Court to legal practitioners.

Consequently, on the basis that the full bench of the High Court (Western Cape division) has ruled that South Africa's tax courts are courts of revisions and not "courts of law", tax practitioners are permitted to represent their clients in tax disputes that have been brought before any of South Africa's tax courts.

Read more about this judgment [below](#).

Final reminder to submit Beneficial Ownership information to CIPC

All companies and close corporations must file their annual returns with the Commission, together with their beneficial ownership declaration and security register or beneficial interest register (as applicable) within 30 business days after their anniversary date.

CIPC will strictly enforce the filing of Beneficial Ownership Declarations information with the filing of Annual Returns, as from **15 April 2024**. In terms of this hard-stop functionality, companies and close corporations will not be allowed to file their Annual Returns via any of the CIPC electronic platforms UNLESS BO has been submitted and/or is up to date. As per the Act, as amended, BO, AFS/FAS must be filed with Annual Returns.

Therefore, if BO is not up to date, the company or close corporation may:

- Incur penalties for the late filing of Annual Returns;
- Enforcement action may be taken by the CIPC through investigation into the administration and governance processes of your business and even the issuing of a compliance notice; and/or
- Referral for deregistration and even final deregistration due to non-compliance.

For more information, read [here](#).

[#StayAbreastOfTheTaxWave](#)

Are you a **tax practitioner** with a passion for writing?

Let's feature your article on the Tax Practice: Weekly Highlights.

Send your article to
taxqueries@thesait.org.za.

Approximately 500 – 600 words

PART A: COMPLIANCE & SARS OPERATIONS

SAIT-SARS 'ON-THE-GROUND' ENGAGEMENT

SAIT TaxHelpline – SARS operational queries

Renewed concerns over eFiling profile hijackings and fraudulent refunds

Over the past few months, SAIT and other recognised controlling bodies (RCBs) have noted an increase in the eFiling profile hijacking cases and the fraudulent changing of banking details.

Upon analysis of these cases, the following similarities were identified:

- Security contact details are changed, and a tax type transfer is requested and approved to transfer the profile;
- Fraudulent returns are submitted to create fictitious refunds (this happens across all tax types);
- Banking details changed in an effort to receive the fraudulent refund (majority of the banking details are changed to a Tyme Bank account); and
- If the refund is not paid out immediately, statements of accounts are requested daily to check on the status of the refund.

SARS is busy implementing a flag list to prevent fraudulent refunds going out once profile hijacking is identified.

Since SARS migrated the function to report digital fraud to the SARS Online Query System, members who have identified any digital fraud are encouraged to report those cases on to SARS and to the SAIT [TaxHelpline](#), click on the SARS Escalations button to submit for assistance.

SAIT has also tabled this issue as an agenda item for discussion at the upcoming national operations meeting with SARS on Thursday, 18 April 2024. We will provide additional feedback on the way forward thereafter.

Reminder on the highlights from the March 2024 SAIT/SARS escalations

Over the course of March 2024, SAIT received and validated 161 escalations cases relating to long outstanding cases not finalised by SARS within the prescribed timeframes.

Upon further analysis of the escalations, the top five escalations relate to:

1. Delays in the finalisation of verifications (for personal income tax and VAT);
2. Delays in the payment of VAT refunds;
3. SARS not responding to deferral payment arrangement and compromise requests;
4. Deceased estate compliance letters not being issued; and
5. SARS not responding to disputes within the prescribed turnaround time.

We further noted a decrease in the number of escalations relating to outstanding registered representative requests.

For assistance with an escalation, members may submit a [SARS Escalation](#) query on the SAIT Helpline and provide details relating to the query, including:

- Taxpayer tax reference number;
- SARS case number;
- Taxpayer's region of registration;
- Date documents were submitted to SARS;
- Tax period (if applicable); and
- A brief summary of the case.

SAIT TaxHelpline – escalations

As part of our service to members, SAIT escalates appropriate cases within the SARS structures on behalf of members. Members can submit a query via the [TaxHelpline](#) for SAIT to assist with a SARS escalation matter. You can read more on the process and requirements [here](#).

The most urgent cases escalated this week related to:

1. Delay in the finalisation of VAT verifications and subsequent payment of refunds;
2. Delay in the processing of manual assessments;
3. Delay in the finalisation of disputes, including objections and appeals.

SARS regional and national operational meetings

SAIT and its Regional Representatives attend the SARS/RCB regional meetings on a quarterly basis (qualifying for CPD points).

Feedback from the RCB/SARS regional and national meetings

Feedback from the Gauteng South regional meeting which took place on 10 April 2024 will be provided in issue 14 of the Tax Practice: Weekly Highlights.

Upcoming RCB/SARS regional and national meetings

The following regional and national meetings have been scheduled:

1. Gauteng North for 23 May 2024;
2. Western Cape for 5 June 2024;
3. Free State and Northern Cape for 10 June 2024;
4. Gauteng South for 17 July 2024;
5. Gauteng North for 22 August 2024;
6. Free State and Northern Cape for 9 September 2024;
7. Free State and Northern Cape for 11 November 2024;
8. Gauteng South for 13 November 2024; and
9. Gauteng North for 21 November 2024.

Other meetings of interest

1. SARS National Operations meeting scheduled for 18 April 2024;
2. RCB forum meeting scheduled for 4 June 2024;
3. SARS National Operations meeting scheduled for 25 July 2024;
4. RCB forum meeting scheduled for 10 September 2024;
5. RCB forum meeting scheduled for 12 November 2024; and
6. SARS National Operations meeting scheduled for 21 November 2024.

Members who wish to make themselves available to serve as SAIT Regional Representatives or raise agenda points can send their details (full names, region, and area of speciality), to Lerato Mashigo at taxassist@thesait.org.za.

DAILY COMPLIANCE AND ADMINISTRATION

Due dates for reporting and payments: April 2024

Month	Date	Tax Type	Notification
April 2024	01/04/2024	Employment Taxes	EMP501 - Start of the annual employer reconciliation submissions
	01/04/2024	Other	Third-party data (IT3) - Start of the annual third-party submissions period
	05/04/2024	Employment Taxes	EMP201 - Submissions and payments
	25/04/2024	Value-Added Tax	VAT201 - Manual submissions and payments
	30/04/2024	Value-Added Tax	VAT201 - Electronic submissions and payments

SAIT member resources

- [SAIT Important tax dates calendar](#) – contains important dates from January 2024 to December 2024 (unchanged).
- [SAIT SARS contact map](#) – links service requirements to SARS channels (unchanged).

Key Operational News

Employer Annual Declarations (EMP501): 1 April to 31 May 2024

The Employer Annual Declaration period commenced on 1 April and will close on 31 May 2024. During this period, employers must submit their annual reconciliation declarations (EMP501) with accurate and up-to-date payroll information about their employees. The EMP501 must include:

- Monthly employer declarations (EMP201) for PAYE, Unemployment Insurance Fund contributions (UIF), and the Skills Development Levy.
- Information about payments made (excluding penalties and interest paid).
- Employee tax certificates (IRP5/IT3(a) generated) covering the tax year from 1 March 2023 to 29 February 2024.

To ensure that an EMP501 has been successfully filed with SARS, it is vital to monitor the status of submissions. As a result, if a submission is rejected because it is incomplete or has a data error, it is considered not to have been submitted, and you will be liable for non-compliance penalties.

Submitting an incomplete EMP501 or submitting an EMP501 after the due date will result in administrative penalties, amounting to 1% of the year's PAYE liability. This penalty increases by 1% monthly, reaching up to 10% of the year's PAYE liability.

Third Party Data Annual Submissions now open

SARS' third-party data annual submissions opened on 1 April 2024 and will close on 31 May 2024. Third parties must submit accurate and complete data for the entire period of 1 March 2023 – 29 February 2024.

Third parties (banks, medical schemes, fund administrators, among others.) must, by law, send data to SARS via a return. They must include information such as:

- savings account interest;
- medical scheme contributions;
- withholding tax on interest
- dividends tax;
- IT3 data submissions: IT3(b), IT3(c), IT3(e), IT3(s); and
- medical scheme contributions, and insurance payments.

Third-party data providers can submit data to SARS using these three electronic options:

1. eFiling (via a data submission form with a limited volume)
2. Connect: Direct® (Unlimited)
3. Secured File Gateway [HTTPS] (for files smaller than 10MB)

To ensure a successful submission to use and activate these channels, the third-party data provider must be registered with eFiling.

Reminder on SARS' 2023/2024 preliminary revenue results

On 2 April 2023, SARS announced the 2023/24 preliminary revenue collection results, which reflected an unexpected growth despite the projections made by the Minister of Finance in the budget. SARS also recorded the highest revenue collections since the dawn of our democracy. For context, over the last 4 days of March 2024, SARS collected over R114 billion which was about the same amount collected throughout 1994/95.

For the first time since its inception, SARS collected a record gross amount of R2.155 trillion. As of 31 March 2023, the net collection amount was R1.741 trillion after accounting for the R414 billion in refunds paid to taxpayers between 1 April 2023 and 31 March 2024.

The below table provides context on the year-on-year revenue growth achieved by SARS over the last three fiscal years.

	2022	2023	2024	Growth percentage
Total collections	R1.885 trillion	R2.068 trillion	R2.155 trillion	4.2%
Total refund paid	R321.1 billion	R381.1 billion	R414 billion	8.6%
Net revenue collection	R1.564 trillion	R1.687 trillion	R1.741 trillion	3.2%

The achievement of R1.741 trillion represents year-on-year a growth of 4.6% against a nominal GDP growth of below 1%, which is a decrease from the 7.86% growth achieved during 2022/2023 fiscal years.

Although a growth was recorded, several concerning factors were identified which still hinder revenue collections. Amongst others, electricity supply and loadshedding continues to affect business growth and profitability. Additionally, logistical challenges at South African ports continue to affect trade and the economy's growth.

Tax crime and debt recovery also remains a concern globally. Notwithstanding, SARS was able to successfully stop R101 billion in fraudulent refunds and successfully prosecuted many of these cases.

Compared to the 2023 revenue outcome, below is the growth/decline percentages per tax type:

	2023	Growth /decline percentage
Personal Income Tax	R651.4 billion	8.2%
Corporate Income Tax	R316.8 billion	8.9%
Value-Added Tax	R447.8 billion	6.0%
Customs and other taxes	R70.6 billion	4.5%

On a positive point, voluntary compliance has grown from 61.6% to 63.9% from the 2022/23 to 2023/24 fiscal years. According to a SARS survey, public confidence in SARS has also increased from 71.8% to 77.5%.

The SARS Commissioner, Edward Kieswetter, also highlighted some concerns around delinquent tax practitioners. Tax practitioners are still considering key stakeholders within the tax ecosystem. That stated, tax practitioners, as tax advisors to taxpayers, are held to higher standards due to their influence over taxpayers.

As of 31 March 2024, 53 registered tax practitioners remained non-compliant in their personal taxes. Eight of these tax practitioners were deregistered and some have criminal investigations ongoing against them. Also concerning is the underestimation and payment of taxes by tax practitioners. To illustrate this, SARS Commissioner indicated that over 14 law firm partners were underestimating provisional taxes and were required to top-up after paragraph 19(3) revisions were made.

Notwithstanding all the challenges, the SARS Commissioner has thanked all compliant taxpayers and traders for contributing to this significant revenue outcome, including:

- Over 62 million citizens who contribute to VAT;
- 28 million registered individuals and trusts;
- 4 million companies;
- 1 million VAT vendors;
- 650 000 employers; and
- 380 000 traders.

Other SARS and related operational publications and announcements

No other SARS and related operational publications and announcements were made for the period 4 - 10 April 2024.

TAX PRACTITIONER MANAGEMENT

SAIT TaxHelpline – Tax practitioner access and functionality (eFiling)

No new recurring matters have been identified in the queries submitted to SAIT for the week of 4 – 10 April 2024.

Key tax practitioner news

No other key tax practitioner news were made during the week of 4 – 10 April 2024.

Government & Stakeholder Newsletters

SARS issued latest Tax Exempt Institutions Connect newsletter

On 9 April 2024, SARS published issue 4 of the [Tax Exempt Institutions Connect](#) newsletter. The 4th edition of the newsletter highlights the following issues:

- Financial Action Task Force (FATF) Update and Feedback;
- Third-Party Data Submissions to SARS — IT3(d) Update;
- World NGO Day — 27 February 2024;
- Taxation of Bodies Corporate, Share Block Companies, and Home Owners' Associations; and
- Queries and Escalations.

Other Tax practitioner access and functionality publications and announcements

- **11 April 2024:** Due to water interruptions, the Durban branch office will be closed on 11 April 2024. SARS apologised for the inconvenience that was experienced by taxpayers and traders because of the closure of the office.
- **11 April 2024:** SARS [announced](#) that they will be upgrading the eFiling platform on Saturday, 13 April 2024 from 20:00 to 23:30. During this time, the system will be unavailable.
- **5 April 2024:** SARS announced that there are [new scams](#) doing rounds talking of payment demands and debit order details. Kindly do not open the links and delete the emails immediately.

PART B – LEGISLATION & POLICY

LEGISLATION, INTERNATIONAL AGREEMENTS & POLICY

LEGISLATIVE INTERPRETATION

Reminder of submissions made in response to Calls for Comment

On 21 February 2024, National Treasury and SARS jointly published *inter alia* the Draft Global Minimum Tax Bill which is aimed at implementing the GloBE Model Rules in South Africa by imposing a top-up tax of 15 percent on the profits of in-scope multinational enterprise groups.

National Treasury also published the Draft Global Minimum Tax Administration Bill which is aimed at the administration of the Draft Global Minimum Tax Bill when it comes into effect as an Act upon promulgation.

International Business Tax Technical Work Group

To this end, on 31 March 2024, the SAIT Tax Technical team together with the SAIT International Business Tax Technical Workgroup submitted commentary to the National Treasury and SARS regarding the draft Global Minimum Tax Bill ('the draft Bill') and draft Global Minimum Tax Administration Bill ('the Administration Bill') pertaining to the introduction and implementation of the GloBE Model Rules in the South African context.

In analysing the draft Bill and providing commentary, the SAIT Tax Technical team and select members of the SAIT International Business Tax Technical Workgroup identified numerous aspects that require clarification pertaining to the draft Bill and regarding the operation of the global minimum tax. The following comments were contained in the [submission](#) that was made to National Treasury and SARS.

1. Clarification regarding the meaning of effective date

The draft Administration Bill stipulates that the global minimum tax will be deemed to retrospectively come into effect on 1 January 2024 and applies to fiscal years beginning on or after that date. To a certain extent, a fiscal year and a tax year of assessment correspond in nature. However, at times, there are exceptions specifically when a fiscal year does not correspond with a tax year of assessment. In these cases, there may be a delay in the collection of the Global Minimum Tax.

Submission

"We request that clarity be provided on whether the retrospective start date of 1 January 2024 is meant to apply to years of assessment beginning on or after 1 January 2024."

2. The Ambulatory Approach

The draft Explanatory Memorandum on the Global Minimum Tax Bill stipulates the adoption of an ambulatory approach to the application of the GloBE Model Rules and Commentary. An ambulatory approach means that 'the reference in domestic law automatically updates every time the Commentary and Administrative Guidance is updated'.

National Treasury envisages that this approach will ensure consistent application of the GloBE rules in line with the policy intention. However, the rudimentary application of an

ambulatory approach may *prima facie* float the sovereignty of the South African legislature. The automatic nature of the proposed ambulatory approach implies that unilateral acts of an independent organisation such as the Organisation for Economic Co-operation and Development (OECD) will be legislated into our domestic law without going through necessary constitutional or administrative processes.

Submission

“Clarity should be provided regarding how the necessary legal and administrative processes will be complied with each time that there is an update to the OECD documentation relevant to the Global Minimum Tax.”

3. Clarity regarding application of the Globe Model Rules

Section 2(a) of the draft Bill the GloBe Model Rules will apply “*consistently with the most recent commentary to the GloBE Model Rules before the start of the Fiscal Year in which the time falls.*” This wording refers to the most recent commentary before the start of the fiscal year in which the time falls.

On the basis that an ambulatory approach denotes automatic update of domestic law, it is unclear whether this proposed section should be interpreted to mean that the taxpayer must apply the latest commentary before the year in which the applicable tax return is being completed to, or whether the taxpayer should apply the commentary at the time that the tax return is being completed in (even though that time may be at a much later stage).

Submission

The application of the incorrect commentary may potentially affect the performance of calculations and the completion of the necessary tax returns. Therefore, clarity is sought regarding the interpretation of section 2(a) of the draft Bill, in particular, the meaning of the phrase ‘most recent commentary’ in section 2(a) of the draft Bill.

Additional commentary

The [submission](#) further canvasses the implication of the draft Bill on record retention requirements, the interaction of business tax incentives and other government grants with the global minimum tax regime, the exclusion of domestic taxes on foreign income, the application of the Income Inclusion Rule, the tax treatment of the translation of top up tax into rands and constituent entity liability. Members are encouraged to study the [submission](#) for greater detail. Additionally, in the coming weeks the SAIT Technical team will issue a detailed advisory regarding the proposed implementation of the Global Minimum Tax.

Mining Industry Tax Technical Work Group

The SAIT Tax Technical team together with the SAIT Mining Industry Tax Technical Workgroup submitted commentary to National Treasury and SARS regarding the draft Bill and the draft Administration Bill.

The [submission](#) made by the SAIT Mining Industry Tax Technical Workgroup addressed *inter alia* the following aspects:

1. Clarification regarding the interplay of the Global Minimum Tax and Rehabilitation Trusts

Section 37A of the Income Tax Act, No. 58 of 1962 (the Act) outlines the tax treatment of payments made by persons to a mining rehabilitation company or trust where that company or trust has been established for the purposes of conducting rehabilitation activities in the respective community where mining activities took place.

The aim of section 37A is to align tax policy with environmental regulation and essentially regulates mining rehabilitation companies or trusts for income tax by requiring that the funds or assets of the rehabilitation company or trust be applied solely for a purpose stated in section 37A(1)(a) of the Act before a deduction of contributions made to the mining rehabilitation company or trust during a year of assessment may be considered.

Following on from the above, mining rehabilitation trusts are thus treated differently in terms of our domestic tax law. For example, interest income received or accrued in a rehabilitation trust fund account is generally exempt from a tax point of view. However, on the basis that rehabilitation trusts are not excluded from the ambit of this draft Bill –the assumption is thus that the aforementioned income categories would need to be taken into account for purposes of the calculation of the Global Minimum Tax. This could potentially create misalignment with the objects of the draft Bill and the existing domestic tax law surrounding rehabilitation trusts.

Submission

“We therefore request that consideration be given to excluding rehabilitation trusts from the scope of the provisions of the Global Minimum Tax.”

The [submission](#) also provides commentary on the accounting treatment and the treatment of deferred tax assets as well as the treatment of mining royalty taxes in relation to the object of the Global Minimum Tax. Members are encouraged to access the [submission](#) for further details.

The SAIT Technical team will issue a detailed advisory regarding the Global Minimum Tax and the various submissions made the abovementioned Tax Technical Work Groups.

Legislation

There are no legislative updates for the week 4 – 10 April 2024.

Legislative interpretation calls for comment

No new calls of comment were issued for the week of 4 – 10 April 2024.

Legislative counsel publications

On 5 April 2024, SARS published [Binding General Ruling \(VAT\) 69](#) (BGR VAT 69) which sets out the further particulars - prescribed by the Commissioner under section 54(2C) of the Value-Added Tax Act No.89 of 1991 (the VAT Act) - 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).

The facts of [BGR VAT 69](#) relate to the documentary obligations of agents who are required to adequately and accurately account for VAT in relation to the sale and exportation of refined gold by agents.

The main purpose of gold refineries is to refine and smelt gold or ore received from depositors. Generally, refineries also act as agents and sell or export gold on behalf of these depositors to *inter alia* members of the London Bullion Bank, the South African Reserve Bank, the South African Mint and registered Banks. In terms of section 54C of the VAT Act, refineries are allowed to issue invoices in relation to the supplies made on behalf of the depositors. However, the depositor of the gold or ore remains the principal in respect of the supply of gold, as well as the export of the gold.

At any given point, gold or ore that is received from several depositors undergoes the process of refinement and smelter and is amalgamated in order to make up an appropriate volume ordered for sale or export. During this process of refinement, the individual deposits

received are co-mingled to the extent that each deposit effectively loses its identity as belonging to a specific depositor. Notwithstanding the above, because gold is a highly regulated commodity, vendors are required to properly and adequately account for VAT. Therefore, albeit refineries (agents) act on behalf of depositors in the sale or export of gold, agents are still required to transmit necessary documents to each depositor of gold for their record purposes.

Resultantly, in section 54(2C) of the VAT Act, the Commissioner has prescribed the acceptable documentary evidence that the agent must obtain and retain for purposes of gold being supplied as contemplated in section 11(1)(f) of the VAT Act. The provisions of section 54(3) of the VAT Act stipulate that the agent must maintain sufficient records in respect of tax invoices, debit notes, or credit notes issued on behalf of a principal under section 54(1) of the VAT Act.

Members may access [BGR VAT 69](#) for full detail relating to the:

- Specific particulars that the Sale of Gold Certificate must contain (as per section 54(3) of the VAT Act; and
- Specific documents that the agent must obtain and maintain in the case of the exportation of gold.

Court cases published

On 5 April 2024, SARS published the following High Court judgements:

Date of delivery	Case	Applicable legislation
02/04/2024	Poulter v CSARS (A882/023)	Tax Administration Act, 2011
<p>Summary: The case questioned whether the Tax Court was correct in holding that a taxpayer's appointed representative lacked the authority to represent the taxpayer in the Tax Court.</p> <p>The appointed representative was a layperson (Mr van der Merwe) that had been appointed by the taxpayer in terms of a power of authority. In the <i>ratio decidendi</i> the High Court held that the Tax Administration Act ('TAA') did not limit representative authorities to legal practitioners and ruled that previously taxpayers had often been represented by accountants or qualified tax practitioners, accordingly the Tax Court had been misdirected in refusing to entertain Mr van der Merwe's appearance as the taxpayer's appointed representative.</p> <p>In relation to the accusation that the ruling by the Tax Court (stating that Mr van de Merwe lacked <i>locus standi</i>) precluded him from appearing before the Tax Court, the High Court held that the ruling of the Tax Court should not have precluded him from appearing as it was not a judgment in <i>rem</i>.</p> <p>The High Court's ruling overrides the effect of the ruling wrongly made in the Tax Court and the High Court consequently ordered the Appellant's appeal to the Tax Court in terms of section 107 of the TAA be remitted to the Tax Court for hearing <i>de novo</i>.</p>		
Date of delivery	Case	Applicable legislation
26/03/2024	Richards Bay Mining (Pty) Ltd v CSARS (2023/045310)	Tax Administration Act, 2011 Mineral and Petroleum Resources Royalty Act, 2008

Summary: This case concerned the interpretation of section 105 of the Tax Administration Act, 28 of 2011 ('TAA') and whether it contains an ouster of the High Court's jurisdiction in respect of all matters related to the South African tax administration procedures and provisions. The Respondent raised a *point in limine* in relation to the jurisdiction of the High Court as per section 105 of the TAA. The Court with reference to *Metcash Trading Ltd v CSARS*, ruled that section 105 of the TAA did not oust the High Court's jurisdiction to hear the matter. The second concern was the interpretation of the provisions of section 4(2) of the Mineral and Petroleum Resources Royalty Act, 28 of 2008. For the purposes of deciding the interpretation of 'mineral resources' in section 4(2), the Court sought a holistic approach where the text, context and purpose were simultaneously considered. The Court found in favour of the Applicant's interpretation that section 4(2) employs the plural form of the operative concept.

02/02/2024

[Bullion Star \(Pty\) Ltd v CSARS](#)
(18176/2022)

Tax Administration Act, 2011

Summary: The case concerned an application for the reconsideration and setting aside of a warrant obtained ex parte by SARS for a search and seizure of premises. The warrant was obtained in terms of section 60 of the Tax Administration Act 28 of 2011 ('TAA'), which may only be set aside due to a defect in the ex parte application and the warrant or due to the defective execution of the warrant. The Court concluded that the issuing of the warrant did not in law or fact comply with the provisions of section 60 (1) of the TAA and that SARS had failed to explain on what basis the warrant was prepared. Accordingly, the Court found it prudent to set the warrant aside and to order the return of the items seized. SARS was further interdicted from using any of the information seized and required to destroy any copies made.

Other SARS publications and announcements

No other SARS publications and announcements were made in the week 4 – 10 April 2024.

OTHER MATTERS OF INTEREST FOR A TAX PRACTICE

Mr Leslie Maasdorp to step down as South Africa's representative Vice President at New Development Bank

The New Development Bank (NDB) is a multilateral development bank established by Brazil, Russia, India, China and South Africa (BRICS) with the purpose of mobilising resources for infrastructure and sustainable development projects in emerging markets and developing countries.

In July of 2015, Cabinet appointed Mr Leslie Maasdorp as Vice President ('VP') to represent South Africa at the NDB established in Shanghai. Following this, Mr Leslie Maasdorp was then appointed by the NDB as the Chief Financial Officer and was made a member of the founding management team.

When his 2015 contract expired in 2021, Mr Leslie Maasdorp was reappointed by Cabinet for a second term of three years. Accordingly, 7 July 2024 will mark the end of his nine-year service at NDB.

Cabinet has embarked on the process of identifying a replacement for Mr Leslie Maasdorp and will announce NDB's new South African representative VP accordingly. Members may access the full media statement [here](#).