

TAX PRACTICE

WEEKLY HIGHLIGHTS

WEEK OF 21 - 27 November 2024
(Issue 45 -2024)

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TOP STORIES

Shaping the future of tax policy: SAIT submits comprehensive tax proposals for the 2025 Budget

SAIT's Tax Technical has responded to National Treasury's invitation to submit technical Annexure C tax proposals for the 2025 Budget. The submissions, prepared by various SAIT technical workgroups, address key areas including business tax incentives, corporate tax, customs and excise, international tax, personal employment taxes, tax administration and dispute management, VAT, and wealth and family business tax.

The comprehensive submissions address and provide detailed proposals that are aimed at remedying unintended anomalies, revenue leakages, and technical issues within the current tax legislation. The proposals aim to refine and improve the tax system, ensuring it is both efficient and equitable.

SAIT will meet with National Treasury at the upcoming workshops that have been scheduled for 3 and 4 December 2024.

For more information on the key proposals, read more [below](#).

Dividends tax shake-up as new South Africa-Kuwait Protocol comes into effect

In [previous issues](#) of this publication, we discussed the potential impact of the most-favoured nation (MFN) clause in the South Africa-Netherlands double tax agreement (DTA) and its effect on dividends withholding tax (DWT) treatment in South Africa. As noted, a 2019 Tax Court ruling in *ABC Proprietary Limited v C: SARS* allowed Dutch shareholders holding at least 10% of a South African company's shares to benefit from a reduced 0% DWT, which was as a result of the MFN clause in the Netherlands' DTA, coupled with provisions in South Africa's DTAs with Sweden and Kuwait.

With the recent publication of [Government Gazette No. 51637](#) on 22 November 2024, confirming the entry into force of the protocol to the South Africa-Kuwait DTA on 2 October 2024, the 0% DWT rate will no longer apply. Moving forward, the DWT rate for Dutch companies receiving dividends from South African companies will revert to the standard 5%, provided they hold at least 10% of the South African company's capital. Thus concluding, the MFN clause.

Taxpayers should be aware of this important change when planning cross-border investment strategies.

[#StayAbreastOfTheTaxWave](#)

PART A: COMPLIANCE & SARS OPERATIONS

SAIT-SARS 'ON-THE-GROUND' ENGAGEMENT

Inability to 'submit' returns on the tax practitioner profile

Over the past week, SAIT has received several queries regarding some tax practitioners' inability to submit a tax return after completing all the relevant information. This occurs despite the tax practitioner having been registered as tax practitioners and having the ability to submit the returns just a few weeks ago.

Upon further investigation, it was determined that the tax practitioner status had sporadically 'unconfirmed', thus removing the practitioner's ability to submit returns. These sporadic changes would often occur after a weekend system enhancement and would not affect all tax practitioner involved.

To remedy this, a tax practitioner must reconfirm their tax practitioner status by following these prompts:

1. Organisation
2. Activate registered representative
3. Activate tax practitioner
4. Agree
5. Confirm my practitioner status

Once done the status will change to 'confirmed' and the tax practitioner should be able to submit tax returns again. Should you still struggle with the submission of a return, feel free to log a technical query via the SAIT [TaxHelpline](#) and our specialists will assist.

Reminder on the difference between eFiling security details and SARS contact details

Through frequent engagement with members, SAIT identified a fundamental misunderstanding of the difference between eFiling security and the taxpayer contact details. This misunderstanding was specifically prevalent with tax practitioners dealing with corporate taxpayers and other taxpayers other than a natural person.

This is a result of corporate taxpayers and taxpayers other than a natural person usually having a representative that needs to be registered with SARS. For example, the following people would be considered representatives:

| Entity Type | Registered Representative |
|-------------------------------|--|
| Deceased or insolvent estates | Curator; Executor; or Administrator. |
| CIPC registered companies | Public officer; Liquidator; or Administrator. |
| Non CIPC registered entities | Main partner; Public officer; Treasurer; or Accounting officer. |
| Trusts | Main trustee. |

It is important to note that none of the above entities can have an eFiling profile, therefore they would be registered on the representatives eFiling profile or alternatively, under the tax practitioner's profile. For that reason, the entities themselves cannot have any eFiling security details. In order to gain access to the tax type, the representative's security details must be updated to authorise an activation by a tax practitioner.

eFiling security details

The eFiling security details are primarily used to retrieve the eFiling profile where the eFiling user has forgotten the username or password and to authorise the tax type transfer. To update the eFiling security details, the following process must be followed:

1. Select **My Profile** from the eFiling menu on the left and click on **Profile and Preference Setup**.
2. Scroll to the section **Security Contact Details**.
3. Insert your new email address and/or your new cell number.
4. Select your preferred method of communication.
5. Click on **Update & Save**.
6. On the pop-up screen that displays, select your preferred method of communication to receive the one-time PIN (OTP).
7. After you have entered the correct OTP, a message will display confirming that your security contact details have been updated successfully.

The contact details that appear on the Registration, Amendments and Verification form (RAV01) are the contact details utilised by SARS for the delivery of correspondence in terms of section 251 and 252 of the Tax Administration Act, No. 28 of 2011. Additionally, these are the contact details to be used when SARS needs to directly contact the taxpayer.

Taxpayer contact details

The taxpayer contact details are used by SARS as the primary contact details when contacting the taxpayer. These contact details are also used when an OPT is sent by SARS for a taxpayer to authorise a tax type transfer. To update the contact details, the following process must be followed:

1. Select **Home** from the eFiling menu at the top and click on **SARS registered Details**.
2. Select **Maintain SARS registered details**.
3. Select **I agree** to continue and the RAV01 form will open.
4. Select and scroll down to **contact details**.
5. Update the contact details accordingly and press **submit** at the top left corner of the RAV01 form.
6. A message will display confirming that your security contact details have been updated successfully.

It is best practice that the contact details reflected on the RAV01 form be those of the taxpayer or the representative taxpayer and NOT the tax practitioner. Tax practitioners may utilise the appropriate fields on the various returns to complete their contact information.

For more information on how to keep your details up-to-date, read [here](#).

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. Delays in the finalisation of 2024 income tax verifications;
2. Delays in the finalisation and payment of refunds;
3. Delays in the finalisation of bank verification cases;
4. Delays in the finalisation of tax type deregistrations; and
5. Delays in the finalisation of registered representative cases.

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)*.

**For effective and meaningful interactions with SARS, Regional Representatives are urged to provide three specific examples of issues and matters that arise. It should be noted that the regional meetings are not platforms to raise individual escalation, but rather to discuss systemic issues affecting the tax practitioner community at large.*

Feedback from the RCB/SARS regional and national meetings

Feedback from the following regional and stakeholder meetings can be accessed:

1. [Western Cape](#) regional meeting held on 20 November 2024; and
2. [Gauteng North](#) regional meeting held on 21 November 2024.

Upcoming RCB/SARS regional and national meetings

The following regional and national meetings have been scheduled:

1. eMalahleni, Mpumalanga for 2 December 2024;
2. Limpopo for 3 December 2024;
3. Eastern Cape for 6 December 2024; and
4. Mpumalanga for 12 December 2024.

Other meetings of interest

1. SARS National Operations meeting scheduled for 28 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: November 2024

| Month | Date | Tax Type | Notification |
|---------------|------------|------------------|---|
| November 2024 | 07/11/2024 | Employment Taxes | EMP201 - Submissions and payments |
| | 25/11/2024 | Value-Added Tax | VAT201 - Manual submissions and payments |
| | 29/11/2024 | Value-Added Tax | VAT201 - Electronic submissions and payments |

SAIT member resources

- [SAIT important tax dates calendar](#) – contains important dates from January 2024 to January 2025 (unchanged).
- [SAIT SARS contact map](#) – links service requirements to SARS channels (unchanged).

Key operational news

Reminder on the two-pot retirement system withdrawals

Since the commencement of the two-pot retirement system on 1 September 2024, SARS has observed an unprecedented and steady increase in tax directive applications, likely reflecting the economic challenges faced by households.

As of 18 November 2024, over 2 million directive applications were received and a total of 1 914 306 directives issued with a total gross value of **R35 052 572 876.62**.

The difference between directive applications and directive issued is accounted for in the following manner:

- 169 509 applications were declined for a myriad of reasons, ranging from systems failures from the fund management entities to wrong identification numbers, wrong tax numbers and etc.
- 41 523 directives were declined because of insufficient funds, wrong codes, and etc.
- 28 525 directives were cancelled by taxpayers who changed their minds.

SARS has attributed the work accomplished so far to the good cooperation with retirement fund management entities. SARS has thanked these institutions for playing a critical role in the tax ecosystem for their professionalism that has allowed SARS to play its part in efficiently and speedily issuing required tax directives.

Reminder on the deadline extension for beneficial ownership update with the Master's Office

The implementation of the amendments to the Trust Property Control Act, 1988, came into effect on 1 April 2023. The Amendment Act seek to address the shortcomings in beneficial ownership transparency in South Africa's regulatory framework. South Africa, as a member of the Financial Action Task Force (FATF), is obliged to ensure that its regulatory environment is geared towards international standards in anti-money laundering and combating the financing of terrorism.

According to the Amendment Act, a trustee commits an offence if they fail to disclose to an accountable institution that they engage with in the capacity of a trustee, that the relevant transaction or business relationship relates to trust property.

As such, the [deadline](#) for the filing of the beneficial ownership to register with the Master of the High Court has been extended to **30 November 2024**.

It was previously noted that there was a low level of compliance with these provisions by trustees, particularly the lodging of the beneficial ownership information with the Master of the High Court. This low level of compliance would have a significant impact on South Africa exiting the grey-list by the January 2025 deadline. All trustees are reminded that the law is already in operation and remains applicable together with the penalties for non-compliance.

Other SARS and related operational publications and announcements

No other SARS and related operational publications and announcements were made for the week of 21 – 27 November 2024.

TAX PRACTITIONER MANAGEMENT

SAIT TaxHelpline – Tax practitioner access and functionality (eFiling)

No recurring tax practitioner access and functionality issues were identified via the TaxHelpline during the week of 21 – 27 November 2024.

Key tax practitioner news

No other tax practitioner news were published during the week of 21 – 27 November 2024.

Government & stakeholder newsletters

SARS publishes the latest Tax Practitioner and Government Connect newsletters

On 20 November 2024, SARS published issues 58 and issue 24 of the [Tax Practitioner Connect](#) and [Government Connect](#) newsletters. The November 2024 editions of the newsletters cover the following topics:

- Release of new RCB and tax practitioner guides;
- Tax practitioners to correct their RCB information on the Registration Amendments and Verification form (RAV01);
- Tax practitioners are urged to use the tax practitioner's profile when assisting clients;
- SARS is keeping your eFiling and tax information safe with biometrics;
- Tax Exempt Institutions Connect Issue 6 (October 2024);
- Donations Tax Declaration Form;
- Updating of trust registration number; and
- Binding Ruling 74–VAT treatment of certain supplies of goods and services made by a municipality to a national or provincial government department.

Other tax practitioner access and functionality publications and announcements

- **21 November 2024:** SARS announced that it would be performing planned upgrades to the eFiling platform on Friday, 22 November 2024, from 22:00 to 00:00 and Sunday, 24 November 2024, from 07:00 to 09:00. During that time the digital platform may have been unavailable.
- **21 November 2024:** SARS has issued a warning about fraudulent activities. Taxpayers are encouraged to be cautious of imposters pretending to be from SARS and sending threatening messages regarding spaza shop registration. Always confirm the authenticity of such messages by visiting the Scams & Phishing webpage. Stay alert and informed!

PART B – LEGISLATION & POLICY

LEGISLATION, INTERNATIONAL AGREEMENTS & POLICY

Tax policy & international agreements

National Legislation

Shaping the future of tax policy: SAIT submits comprehensive tax proposals for the 2025 Budget

As part of the 2025 Budget Review process, taxpayers and tax practitioners had a unique opportunity to influence the tax legislative framework. National Treasury invited submissions for technical tax proposals, focusing on addressing current challenges such as unintended anomalies, revenue leakages, and necessary adjustments to the existing tax laws.

This was a critical opportunity for members to highlight significant technical issues and contribute to shaping key policy decisions. On 25 November 2024, the SAIT Tax Technical workgroups submitted comprehensive tax proposals to National Treasury and SARS. The full submissions may be accessed below:

1. [International Tax](#)
2. [Business Tax Incentives and Grants](#)
3. [Value-added Tax](#)
4. [Tax Administration and Dispute Management](#)
5. [Wealth Family Business Tax](#)
6. [Customs and Excise](#)
7. [Personal Employment Taxes](#)
8. [Corporate Tax](#)

Members are encouraged to review the submissions that were expertly crafted for further insight.

Reminder concerning tax review on collective investment schemes: A critical consultation opportunity for members

National Treasury has launched a review of the income tax treatment of collective investment schemes (CIS), marking a pivotal moment for the sector. This review, first announced in the 2020 Budget, stems from concerns raised in the 2018 Taxation Laws Amendment Bill regarding the classification of amounts received by CIS portfolios as either revenue or capital. The aim is to clarify tax implications, potentially reshaping the sector's financial landscape.

Following public consultations, proposed amendments were withdrawn to allow further discussions with industry stakeholders to ensure a balanced approach. Now, National Treasury is inviting public input on draft proposals under section 25BA of the Income Tax Act, 1962, which could redefine the tax treatment for CIS. Stakeholders have until 13 December 2024 to submit written comments to CIS-Tax@treasury.gov.za.

The discussion document outlines two key proposals:

1. **Adopting a full flow-through system:** This proposal advocates for attributing all returns directly to unit holders, as though they had earned them personally. The goal is to treat CISs as fully transparent for tax purposes, bringing the tax treatment in line with global standards; and

2. **Implementing a safe harbour rule:** This proposal suggests a turnover-based threshold where CIS portfolios with trading activity below a certain level would have all gains classified as capital in nature. Portfolios exceeding this threshold would follow the current rules with gains classified according to specific circumstances

This review is critical for the future of collective investment schemes, and the final policy adjustments could be unveiled in the 2025 Budget. Do not miss your chance to shape the conversation.

LEGISLATIVE INTERPRETATION

Submissions made to SARS and current calls for comment

Submission made to SARS regarding the draft interpretation note on the diminution in the value of closing stock

Upon review of the draft interpretation note by the SAIT Tax Technical team, we are in agreement with the technical content of the draft, as it appears to be accurate and well-founded, and we have no further comments on the substantive aspects.

Our revisions primarily focus on citation and grammatical improvements. Specifically, we recommend aligning the citation format with standard practice and streamlining footnotes for consistency. Additionally, we suggest simplifying repeated references to legal cases in footnotes to avoid redundancy.

The remaining revisions pertain to minor grammatical adjustments aimed at improving clarity and readability.

Members may access the submission, [here](#). Furthermore, members are welcome to contact taxassist@thesait.org.za to request sight of same.

Reminder regarding the submission made to SARS on the draft interpretation note pertaining to section 24J

SAIT submitted commentary to SARS regarding the draft interpretation note concerning the meaning of 'similar finance charges' under section 24J of the Act. The essence of our submission expresses concerns that the current interpretation – as contained in the draft interpretation note - may not align with the legislative intent or the practical application of section 24J.

The primary purpose of section 24J is to determine the existence of an instrument rather than the nature of the interest incurred. The section deems the issuer to have incurred interest, simplifying the process by focusing on the instrument's existence. The definition of interest is intended to confirm the presence of an instrument, not to assess deductibility. As such, all amounts payable under the terms of the instrument are considered interest. The accrual amount, which is critical for calculating interest for tax purposes, is determined by the yield to maturity, ensuring that the calculation of interest is comprehensive and includes all finance charges.

Our submission questions whether the current interpretation by SARS aligns with the legislative intent. Essentially, all fees payable under the instrument, including raising fees and similar charges, should be included in the yield to maturity calculation. However, the current SARS interpretation seems to attempt to classify these fees separately, which could lead to inconsistent and inaccurate interest calculations.

Our submission, further outlines substantiation in terms of legal jurisprudence that reinforces the position that all finance charges payable under the instrument should be treated as interest for tax purposes.

Our submission discussed the above and provided recommendations that SARS adopt a holistic approach and revise the draft interpretation note to ensure that all finance charges payable under the terms of an instrument are included in the interest calculation and to avoid the unnecessary separation of fees. This, in our view, will provide clarity and accuracy in the application of section 24J, aligning with both the legislative framework and the practical needs of financial transactions.

Members are encouraged to full submission, [here](#).

Legislative interpretation calls for comment

SARS has issued calls for comment pertaining to the following:

- [Tax discussion documents for public comment](#)

For more information on the calls for comment, click [here](#).

Legislative counsel publications

Tables of interest rates

Following the recently announced change in the repo rate that was made by the South African Reserve Bank on 21 November 2024, the following tables were duly updated to account for this change.

| Table | Description |
|-------------------------|--|
| Table 1 | Interest rates on outstanding taxes and interest rates payable on certain refunds of tax |
| Table 2 | Interest rates payable on credit amounts |
| Table 3 | Rates at which interest-free or low interest loans are subject to income tax |

The amendments were made on 22 November 2024 and will be effective 1 December 2024.

SARS publishes a guide on the Allowances and Deductions Relating to Assets Used in the Generation of Electricity from Specified Sources of Renewable Energy

This [guide](#) outlines the tax incentives available for generating electricity from specified renewable energy sources as set out under section 12B(1)(h) and (i) of the Act. It also covers the enhanced deduction available under section 12BA, along with the deduction under section 12U. The latter applies to expenses incurred in the construction of roads, fences, and supporting structures, as well as the costs associated with improvements to these assets, provided that they are used in the generation of electricity from qualifying renewable energy sources.

This guide specifically considers *inter alia* the:

- Qualifying criteria contained in section 12B, 12BA and 12U;
- Calculation of the cost of the renewable energy asset;
- Prohibitions of deductions; and
- Requirements specific to section 12B.

In studying and applying the guidance contained herein, members are reminded that this guide is not an 'official publication' as defined in section 1 of the TAA) nor is it a binding general ruling (BGR) under section 89 thereof.

Publication of Binding Class Ruling 091

SARS has recently issued BCR 091, which addresses the income tax and securities transfer tax consequences for employer companies and their employees participating in proposed share incentive schemes. This ruling provides clarity on the tax treatment of listed shares awarded under these schemes, ensuring compliance and understanding for all parties involved.

The ruling contained herein interprets and applies several sections of the Act, such as section 8C, 11(a) and section 23(g). This is coupled with considering the interpretation of the definition of 'transfer' as contained in section 1 of the Securities Transfer Tax Act.

The class members and parties involved in this proposed transaction include *inter alia*:

- **The applicant:** A resident wholly-owned subsidiary of Company A
- **Company A:** A resident company listed on the JSE and the holding company of the Employer companies.
- **Employer companies:** The Applicant and the other operating companies within the Company A group of companies that employ the eligible employees who will participate in the proposed employee share incentive schemes.
- **Participants:** The eligible employees of the employer companies that will participate in the proposed share incentive schemes.
- **Trust A:** A trust approved as a public benefit organisation under section 30(3) of the Act established to carry out public benefit activities on behalf of the group.

Members are encouraged to study [BCR091](#) for full detail pertaining to the proposed transaction and the full Ruling.

Publication of Binding Private Ruling 413

SARS has published a detailed [Binding Private Ruling 413](#) that pertains to the application of the proviso to section 8EA(3) of the Act.

In summary, the lengthy and detailed ruling, presupposed upon the plethora of parties to the proposed transaction, determines that the proviso to section 8EA(3) will apply where equity shares in an operating company acquired by a person through the direct or direct application of preference share funding are no longer directly or indirectly held by that person.

Members are encouraged to study [BPR 413](#) for further and full detail.

Published court cases

SARS has published the following High Court judgments:

| Date of delivery | Case | Relevant Legislation |
|--|--|------------------------------|
| 15/10/2024 | <i>Commissioner for the South African Revenue Services v Shabangu and Another</i> (121282/2023; 121275/2023) | Tax Administrative Act, 2011 |
| <p>Keywords:</p> <p>INSOLVENCY – Sequestration – SARS as applicant:– Unpaid tax debts – Acts of insolvency – Respondent alleging no advantage to creditors – Respondent able to finance and maintain luxurious lifestyle where source of funds is unknown and undisclosed despite non-payment of debts – Failed to deal with allegations or to disclose source of funds – Blatant disregard for preservation order – Advantage of creditors satisfied – Estate placed under provisional sequestration – Tax Administration Act 28 of 2011, section 163.</p> | | |
| 25/09/2024 | <i>Fair Trade Independent Tobacco Association and Others v CSARS and Another</i> (115176/2023; 115375/2023) | Superior Courts Act, 2013 |
| <p>Keywords:</p> <p>Whether first respondent's application for leave to appeal to the Supreme Court of Appeal [SCA] alternatively to the Full Court of the Gauteng Division against the whole judgment and order handed down on 15 May 2024 is permissible.</p> | | |
| 20/09/2024 | <i>Sasol Financing International PLC v CSARS (Leave to Appeal)</i> (2018/58410; 2019/66502) | Superior Courts Act, 2013 |
| <p>Keywords:</p> <p>Whether applicant's application for leave to appeal to the Supreme Court of Appeal against the whole judgment and ordered on 1 August 2023 under the aforementioned case numbers is permissible.</p> | | |
| 17/09/2024 | <i>CSARS v State Structured Mezzanine Investment (Pty) Ltd and Another</i> (1824/2021) | Tax Administration Act, 2011 |
| <p>Keywords:</p> <p>Whether applicant has satisfied the jurisdictional facts as required in terms of section 46 of the Tax Administration Act 28 of 2011.</p> | | |
| 27/09/2024 | <i>Piet v CSARS</i> (3090/2023) | Tax Administration Act, 2011 |
| <p>Keywords:</p> <p>TAX – Liability of third party – Retirement fund company: Retirement benefit paid over to SARS following receipt of notice – Applicant alleging non-compliance with provisions – Various demands issued to applicant for unpaid tax debt – Respondent is permitted to appoint third party to act as an agent for taxpayer – Respondent's conduct constitutes reasonable and justifiable limitation of right to have access to social security – Application dismissed – Tax Administration Act 28 of 2011, section 179.</p> | | |

| Date of delivery | Case | Relevant Legislation |
|--|--|------------------------------|
| 21/08/2024 | <i>South Africa Custodial Services (Louis Trichardt) (Pty) Ltd v CSARS</i> (A291/2022) | Tax Administration Act, 2011 |
| <p>Keywords:</p> <p>Whether SARS is contractually bound by the Anti-Prescription Agreement, in particular clauses 2.3 and 3.1 thereof, to issue reduced assessment in respect of the 2013 to 2016 years of assessment on the basis as had been ordered by Cloete J, in respect of the 2005 to 2012 years of assessment – Whether the period of limitation for the issuance of assessments contained in section 99(1)(a) of the Act expired in relation to the SACS’ 2013 to 2016 years of assessment – With regard to the issue raised by SARS in its heads of argument as to whether the High Court, as opposed to the Tax Court, ought properly to determine the dispute concerning prescription of tax assessment, the Court a quo accepted that SACS was entitled to seek relief in the High Court. Since SARS did not cross-appeal the decision of the Court a quo, then decision stands.</p> <p>Clause 2.3: Finality of the 2005 to 2012 years of assessment will follow the cause as set out in section 100 of the (TAA) and in this regard the objection was electronically filled on 19 July 2016 and hand-delivered at SARS’ Business and Individual Tax Centre at Megawatt Park, Sunninghill on 20 July 2016.</p> <p>The letter of objection to the Disputed Assessment explain how the deadline of 20 June 2016 is determined. The Final Decision will have an impact on the Further Years of Assessment insofar as it will indicate how the tax computations of the Further Years of Assessment should have been prepared.”</p> <p>Clause 3.1: The parties agree in terms of section 95(2)(c) of the TAA that the Further Years of Assessment should not prescribe after the normal three years, but be extended and that the relevant three years’ period for the Further Years of Assessment should only start from the date of the Final Decision. This will allow SARS to either raise additional assessment or reduced assessment in respect of the Further Years of Assessment, to give effect to the Final Decision.”</p> | | |
| | | |
| 10/07/2024 | <i>CSARS v Majestic Silver Trading 275 (Pty) Ltd and Others</i> (B445/2023) | Tax Administration Act, 2011 |
| <p>Keywords:</p> <p>Reasons for granting provisional preservation order granted against Majestic Silver on 14 February 2024, marked annexure “A”, and uploaded on Caselines,1 on 23 April 2024.</p> | | |
| | | |
| 05/07/2024 | <i>Atlantis Mining SA (Pty) Ltd v SARS and Another</i> (23651/2021; 014002-2022) | Income Tax Act, 1962 |
| <p>Keywords:</p> <p>Whether declaratory relief (Case number: 23651/2021) sought by applicant concerning, inter alia, the interpretation of section 36(7F) of the Income Tax Act [section 36(7F)] [declarator application] is permissible.</p> <p>Applicant’s review application (Case number: 01400-2022) withdrawn, leaving aspects relating to costs.</p> | | |

| Date of delivery | Case | Relevant Legislation |
|--|---|---------------------------|
| 28/06/2024 | Poulter v CSARS (A88/2023) | Superior Courts Act, 2013 |
| <p>Keywords:</p> <p>CIVIL PROCEDURE: Appeal – Tax court – Appellant’s appeal upheld at High Court – SARS seeking leave to appeal to SCA – section 16(1)(b) of the Superior Courts Act 10 of 2013 and special leave granted by SCA – whether judgment of High Court in the principal proceedings was decision on appeal to it – appeals and nature of tax court discussed – section 16(1)(b) applying – Court consequently not having jurisdiction to determine application for leave to appeal from its judgment in principal proceedings – Superior Courts Act 10 of 2013, section 16(1)(b).</p> | | |
| 28/06/2024 | Matsepe v CSARS (40873/20) | Superior Courts Act, 2013 |
| <p>Keywords:</p> <p>Whether the applicant's application for leave to appeal against the orders of the court dated 25 April 2022, in terms of which the estate of the applicant was declared insolvent pursuant to an application by the respondent who had earlier in August 2020 taken judgment in terms of section 172 of the Tax Administration Act 28 of 2011 against the applicant for the assessed total amount of R61 531 311.27 in respect of both income tax and VAT liability which amount the applicant had failed to pay or successfully objected to, is permissible.</p> | | |
| 23/05/2024 | Inhlakanipho Consultants (Pty) Ltd v CSARS (66076/2020) | Superior Courts Act, 2013 |
| <p>Keywords:</p> <p>Whether the application for leave to appeal against the judgment handed down on 19 February 2024 is permissible.</p> | | |

Other SARS publications and announcements

No other legislative publications or announcements were made by SARS during the week of 21 – 27 November 2024.

OTHER MATTERS OF INTEREST FOR A TAX PRACTICE

No other matters of interest for a tax practice were made by SARS during the week of 21 – 27 November 2024.