

No. 788

1 October 2012

**FORM AND MANNER OF A REPORT TO A TAXPAYER ON THE STAGE OF
COMPLETION OF AN AUDIT IN TERMS OF SECTION 42(1) OF THE TAX
ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)**

In terms of section 42(1) of the Tax Administration Act, 2011, I, George Ngakane Virgil Magashula, Commissioner for the South African Revenue Service, hereby prescribe, in the Schedule attached hereto, the form and manner in which SARS must provide a taxpayer with a report on the stage of completion of an audit.



G N V MAGASHULA

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

1. General

- 1.1 Any word or expression contained in this notice to which a meaning has been assigned in a 'tax Act' as defined in section 1 of the Tax Administration Act, 2011 (Act No. 28 of 2011) ("the Act") has the meaning so assigned, unless the context indicates otherwise.
- 1.2 In this notice, 'commencement date' means the date that the Act comes into operation in terms of section 272(1) of the Act.

2. Due dates for reports

A SARS official involved in or responsible for an audit instituted before but not completed by the commencement date or instituted on or after the commencement date, must provide the taxpayer concerned with a report indicating the stage of completion of the audit—

- (a) in the case of an audit instituted before the commencement date, within 90 days of the commencement date and within 90 day intervals thereafter; and
 - (b) in the case of an audit instituted on or after the commencement date, within 90 days of the start of the audit and within 90 day intervals thereafter,
- until the conclusion of the audit.

3. Details of report

The report must include the following details as at the date of the report:

- (a) A description of the current scope of the audit;
- (b) The stage of completion of the audit; and
- (c) Relevant material still outstanding from the taxpayer.