

No. 790

1 October 2012

**INCIDENCES OF NON-COMPLIANCE BY A PERSON IN TERMS OF SECTION 210(2) OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011) THAT ARE SUBJECT TO A FIXED AMOUNT PENALTY IN ACCORDANCE WITH SECTION 210 AND 211 OF THE ACT**

In terms of section 210(2) of the Tax Administration Act, 2011, I, George Ngakane Virgil Magashula, Commissioner for the South African Revenue Service, hereby list, in the Schedule hereto, the incidences of non-compliance that are subject to a fixed amount penalty in accordance with section 210(1) and 211 of the Act.



**G N V MAGASHULA**

**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

## **SCHEDULE**

### **1. General**

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) has the meaning so assigned, unless the context indicates otherwise.

### **2. Incidence subject to fixed amount penalty**

Failure by a natural person to submit an income tax return as and when required under the Income Tax Act for years of assessment commencing on or after 1 March 2006 where that person has two or more outstanding income tax returns for such years of assessment.