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## GOVERNMENT NOTICES GOEWERMENTSKENNISGEWINGS

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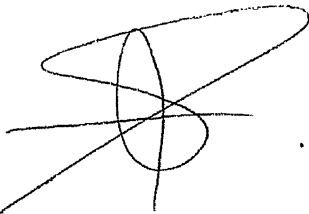
### SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANS INKOMSTEDIENS

No. 420

14 June 2013

#### RETURNS TO BE SUBMITTED BY THIRD PARTIES IN TERMS OF SECTION 26 OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)

In terms of section 26 of the Tax Administration Act, 2011, I, George Ngakane Virgil Magashula, Commissioner for the South African Revenue Service, hereby require that the persons specified in the attached Schedule must submit returns for 2013 and following years by the dates prescribed in the Schedule.

**G N V MAGASHULA****COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE**

## **SCHEDULE**

### **1. General**

Any term 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, has the meaning so assigned, unless the context indicates otherwise.

### **2. Persons required to submit third party returns**

A "financial institution" described in paragraph (a)(i) of the definition of "financial institution" in the Financial Services Board Act, 1990, is required to submit—

- 3.1. an IT3(b) or a data file compiled in accordance with SARS' Business

Requirement Specification: IT3 Data Submission;

- 3.2 an IT3(c) or a data file compiled in accordance with SARS' Business

Requirement Specification: IT3 Data Submission; and

- 3.3. an IT3(f) or a data file compiled in accordance with SARS' Business

Requirement Specification: Insurance Payments.

### **3. Date for submitting a third party return**

The returns mentioned in paragraph 2, containing all information for the period from—

- 3.1. 1 March to 31 August, must be submitted by 31 October; and

- 3.2. 1 March to the end of February, must be submitted by 14 June.

### **4. Alternative arrangements with SARS**

SARS may agree that a person, who is required to submit a return in accordance with this Schedule, may submit a return in respect of a different period and upon an alternate date, as the case may be.