
GOVERNMENT NOTICE GOEWERMENTSKENNISGEWING


SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. 169

27 February 2015

RETURN TO BE SUBMITTED BY PERSONS IN TERMS OF SECTION 25 OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011) AND SECTION 4(1) OF THE MERCHANT SHIPPING (INTERNATIONAL OIL POLLUTION COMPENSATION FUND) ADMINISTRATION ACT, 2013 (ACT NO. 35 OF 2013)

In terms of section 25 of the Tax Administration Act, 2011, I, Thomas Swabihi Moyane, hereby require that the persons indicated in the attached Schedule must submit returns for the 2014 calendar year and the subsequent years in the form, manner and by the dates prescribed in the Schedule.



T.S. Moyane

COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE

Schedule

1. General

Any term contained in this notice to which a meaning has been assigned in the Merchant Shipping (International Oil Pollution Compensation Fund) Act, 2013 (Act No. 36 of 2013), the Merchant Shipping (International Oil Pollution Compensation Fund) Administration Act, 2013 (Act No. 35 of 2013) and the Tax Administration Act, 2011 (Act No. 28 of 2011), has the meaning so assigned, unless the context indicates otherwise.

2. Persons required to submit returns

Any person who is liable for the levy imposed under section 2 of the Contributions Act, is required, in terms of section 25 of the Tax Administration Act and section 4(1) of the Merchant Shipping (International Oil Pollution Compensation Fund) Administration Act, 2013 to submit a return.

3. Due date for submitting the return

The return mentioned in paragraph 2 in respect of the period from—

- 3.1. 1 May to 31 December 2014, must be submitted by 31 March 2015; and
- 3.2 1 January to 31 December of 2015 and any subsequent year, must be submitted by 31 January of the next year.

4. Manner of submitting the return

The return must be submitted by hand to the SARS Excise office closest to the person's place of business.