

SOUTH AFRICAN REVENUE SERVICE

NO. 1236

20 NOVEMBER 2020

EXTENSION OF DEADLINE TO FILE COUNTRY BY COUNTRY RETURNS IN TERMS OF SECTION 25(7) OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)

In terms of section 25(7) of the Tax Administration Act, 2011, I, Edward Christian Kieswetter, Commissioner for the South African Revenue Service, hereby extend the deadline to file the Country-by-Country Reports under Notice No. 1117 published in Government Gazette No. 41186 dated 20 October 2017, for Reporting Fiscal Years commencing before 1 March 2020 as follows:

- With regards to a person required to file by 31 December 2020 or 31 January 2021, the deadline is extended to 28 February 2021; and
- With regards to a person required to file by 28 February 2021, the deadline is extended to 31 March 2021.

**EC KIESWETTER****COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SUID-AFRIKAANSE INKOMSTEDIENS

NO. 1236

20 NOVEMBER 2020

**VERLENGING VAN SPERTYD OM LAND-VIR-LAND OPGAWES IN TE DIEN
INGEVOLGE ARTIKEL 25(7) VAN DIE WET OP BELASTINGADMINISTRASIE,
2011 (WET NO. 28 VAN 2011)**

Ingevolge artikel 25(7) van die Wet op Belastingadministrasie, 2011, verleng ek, Edward Christian Kieswetter, Kommissaris vir die Suid-Afrikaanse Inkomstediens, hierby die spertyd om 'n Land-vir-Land verslag in te dien, ingevolge Kennisgewing No. 1117 op 20 Oktober 2017 in Staatskoerant No. 41186 gepubliseer, ten opsigte van Verslagdoenings- Fiskale Jare wat voor 1 Maart 2020 begin het, as volg:

- Ten opsigte van 'n persoon wat teen 31 Desember 2020 of 31 Januarie 2021 moet indien, word die spertyd tot 28 Februarie 2021 verleng; en
- Ten opsigte van 'n persoon wat teen 28 Februarie 2021 moet indien, word die spertyd tot 31 Maart 2021 verleng.

**EC KIESWETTER****KOMMISSARIS: SUID-AFRIKAANSE INKOMSTEDIENS**