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**GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS**

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**SOUTH AFRICAN REVENUE SERVICE**

NO. 1488

8 November 2021

**SOUTH AFRICAN REVENUE SERVICE  
PUBLICATION OF EXPLANATORY SUMMARY OF THE TAX ADMINISTRATION  
LAWS AMENDMENT BILL, 2021**

Notice is hereby given in terms of Rule 276(1)(b) of the Rules of the National Assembly that the Minister of Finance intends to introduce the Tax Administration Laws Amendment Bill, 2021, in the National Assembly in the near future. The explanatory summary of the Bill is hereby published in accordance with Rule 276(1)(c) of the Rules of the National Assembly.

The Bill provides for the amendment of the—

- Estate Duty Act, 1955, so as to make textual corrections;
- Income Tax Act, 1962, so as to enable the Commissioner to request certain information by public notice; to align the provision with regards to submission of a return by a foreign person in respect of withholding tax on royalties with that of withholding tax on interest; to align the refund limitation rules for dividends paid in specie with that of dividends paid in cash; to provide that the prescription periods will not apply with regards to certain deductions claimed by farmers and to provide for extended record-keeping periods; to provide for textual corrections; to provide for a penalty to be raised on an estimate of employees' tax; to provide that a first provisional tax payment and return will not be required when the duration of a year of assessment does not exceed six months; and to provide for the deletion of a penalty;
- Customs and Excise Act, 1964, so as to make technical corrections; to expand the purposes for which air cargo may be removed to degrouping depots to include consolidation and removal to transit sheds for export; to effect amendments consequential to changes to the SARS customs accreditation system; to expand the scope of matters that SARS may investigate to confirm the validity of a diesel refund claim; and to make the unlawful possession or use of a customs uniform an offence;
- Tax Administration Act, 2011, so as to make a textual corrections; to provide for an extension in submission of a return or relevant material with regard to assessments based on an estimate; to provide for a date from which a taxpayer may lodge an objection and appeal with regard to assessments based on an estimate; to provide for an exception to prescription; and to correct a cross-reference;
- Disaster Management Tax Relief Administration Act, 2020, so as to amend certain dates in order to provide relief under the Act,

and to provide for matters connected therewith.