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**GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS**

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**SOUTH AFRICAN REVENUE SERVICE**

NO. 2610

11 October 2022

**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, 2022, 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—

- amendment of the Transfer Duty Act, 1949, so as to make a consequential amendment;
- amendment of the Estate Duty Act, 1955, so as to make a textual correction;
- amendment of the Income Tax Act, 1962, so as to make a consequential amendment; to allow a regulated intermediary to recover refundable dividends tax from the Commissioner in certain instances; to make a textual correction and to make a technical correction;
- amendment of the Customs and Excise Act, 1964, so as to insert a definition and effect consequential changes related thereto; to make technical corrections; to provide for the publication of advance rulings in certain circumstances; to enable the Commissioner to make rules for the time for submission of entries in respect of any types of cargo; to clarify a provision relating to particulars on invoices and to effect changes to other provisions consequential to this clarification to ensure consistency of wording relating to invoice particulars; to repeal an outdated provision; to insert a chapter providing for advance rulings in respect of the tariff classification, the application of a specific valuation criterion and the origin of goods of a specific class or kind and for related matters; to provide for consequential amendments relating to advance rulings; and to enhance the general enabling rule provision;
- amendment of the Value-Added Tax Act, 1991, so as to make consequential amendments and insert a specific exception from registration for non-resident suppliers under certain circumstances;
- amendment of the Tax Administration Act, 2011, so as to amend a definition; delete a recognised controlling body; to provide that the tax compliance status of a taxpayer must also include an indication that a taxpayer is a newly registered taxpayer as stipulated and to clarify that SARS has the right to revoke third party access to a taxpayer's tax compliance status under certain circumstances;
- amendment of the Employment Tax Incentive Act, 2013, so as to classify employment tax incentive reimbursements as refunds for purposes of the Tax Administration Act, 2011, and specifically as refunds of tax for purposes of the understatement penalty provisions in terms of the Tax Administration Act, and to provide for matters connected therewith.