General Notices • Algemene Kennisgewings

SOUTH AFRICAN REVENUE SERVICE

NO. 3631 **30 June 2023**

RETURNS OF INFORMATION 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, Edward Christian Kieswetter, Commissioner for the South African Revenue Service, hereby require that the persons specified in the attached Schedule must submit returns for 2023 and following years by the dates specified in the Schedule.

This public notice replaces, for periods commencing on or after 1 March 2023, Notice 241 published in Government Gazette No. 41512 dated 23 March 2018.

E C KIESWETTER
COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE

Schedule

1. General

In this notice, any term or expression 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, and the following terms or expressions have the following meanings:

"interest" means—
(a) any amount treated as interest; or
(b) any interest as defined,
under section 24J of the Income Tax Act;
"records" means the recorded information in respect of all persons that the third party must submit; and
"SARS electronic filing service" means a SARS electronic filing service as defined in paragraph 1 of the Rules on Electronic Communication published in Government Gazette No. 37940 on 25 August 2014.

2. Persons required to submit third party returns

The following persons are required to submit a return as specified in paragraph 3:

2.1 Banks regulated by the Registrar of Banks in terms of the Banks Act, 1990, or the Mutual Banks Act, 1993, excluding any branch of a bank as defined in section 1 of the Banks Act, 1990;
2.2 Co-operative Banks regulated by the Co-operative Banks Development Agency in terms of the Co-operative Banks Act, 2007;
2.3 The South African Postbank Limited (Postbank) regulated in terms of the South African Post Bank Limited Act, 2010;
2.4 Financial institutions regulated by the Financial Sector Conduct Authority or the Prudential Authority, as defined in the Financial Sector Regulation Act, 2017, whether in terms of that Act or any other Act;
2.5 Companies listed on any exchange licensed under the Financial Markets Act, 2012, and connected persons in relation to those companies, that issue bonds, debentures or other interest bearing instruments;
2.6 State-owned companies, as defined in section 1 of the Companies Act, 2008, that issue bonds, debentures or other interest bearing instruments;
2.7 Organs of state, as defined in section 239 of the Constitution of the Republic of South Africa, 1996, that issue bonds or other interest bearing instruments;
2.8 A person (including a co-operative as defined in section 1 of the Income Tax Act) that purchases any livestock, produce, timber, ore, mineral or precious stones from a primary producer other than on a retail basis;
2.9 A medical scheme registered under section 24(1) of the Medical Schemes Act, 1998;

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2.10 A person, who for their own account carries on business as a property practitioner as defined in the Property Practitioners Act, 2019, and who pays to, or receives on behalf of a third party, any amount in respect of—

2.10.1 an investment;

2.10.2 interest; or

2.10.3 the rental of property;

2.11 A person, who for their own account practises as an attorney as defined in section 1 of the Attorneys Act, 1979, and who pays to or receives on behalf of a third party any amount in respect of—

2.11.1 an investment;

2.11.2 interest; or

2.11.3 the rental of property;

2.12 A person liable to pay withholding tax on interest in terms of section 50F(2) of the Income Tax Act;

2.13 A person referred to in paragraph 2 of the Regulations issued in terms of section 12T(8) of the Income Tax Act, and that issued a financial instrument or policy in respect of a tax free investment;

2.14 A person referred to in section 18A(1)*(a)* to *(c)* of the Income Tax Act, that issued a receipt in terms of section 18A(2) of the Act;

2.15 A “trust” as defined in section 1 of the Income Tax Act, that is a “resident” as defined in that section, or a non-resident that is required to submit an annual income tax return, excluding—

2.15.1 a Collective Investment Scheme as defined in the Collective Investment Schemes Control Act, 2002, a “portfolio of a collective investment scheme” and any “portfolio of a hedge fund collective investment scheme”; and

2.15.2 an Employment Share Incentive Scheme Trust.

3. Returns required to be submitted

Every person mentioned in Column 1 must submit a third party return that relates to the information specified in Column 2, in the form specified in Column 3 of the following Table:

Column 1: Person mentioned in paragraph	Column 2: Information concerning	Column 3: Form
2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.10, 2.11 and 2.12	*(a)* Amounts incurred or paid in respect of, or by way of any investment, interest or royalty; *(b)* transactions that are recorded in an account maintained for another person (i.e. transactional accounts); and *(c)* any tax withheld.	IT3(b); or Data compiled in accordance with SARS’ Business Requirement Specification: IT3 Data Submission

Column 1: Person mentioned in paragraph	Column 2: Information concerning	Column 3: Form
2.10, 2.11	Amounts incurred or paid in respect of, or by way of any rental of immovable property.	IT3(b); or Data compiled in accordance with SARS' Business Requirement Specification: IT3 Data Submission
2.1, 2.2, 2.3, 2.4, 2.6 and 2.7	Amounts paid in respect of the purchase and disposal of financial instruments.	IT3(c); or Data compiled in accordance with SARS' Business Requirement Specification: IT3 Data Submission
2.8	Amounts paid in respect of a purchase, sale or shipment of livestock, produce, timber, ore, mineral or precious stones, or by way of a bonus.	IT3(e); or Data compiled in accordance with SARS' Business Requirement Specification: IT3 Data Submission
2.4	The purchase of, and contributions made in respect of, any retirement annuity policy.	IT3(f); or Data compiled in accordance with SARS' Business Requirement Specification: Insurance Payments
2.4	The payment of an amount that occurs upon the death of a person in terms of an insurance policy.	IT3(f); or Data compiled in accordance with SARS' Business Requirement Specification: Insurance Payments
2.9	Contributions made by a person in respect of a medical scheme and all expenses paid by a medical scheme on behalf of such person and a dependant of such person.	IT3(f); or Data compiled in accordance with SARS' Business Requirement Specification: Medical Scheme Contributions
2.13	*(a)* Contributions to, withdrawals from and transfers to and from a tax free investment; and *(b)* any other amounts received or accrued in respect of a tax free investment.	IT3(s); or Data compiled in accordance with SARS' Business Requirement Specification: IT3 Data Submission
2.14	Any amount donated to an entity listed in paragraph 2.14 for which a section 18A receipt has been issued and all information required	IT3(d); or Data compiled in accordance with SARS' Business Requirement

Column 1: Person mentioned in paragraph	Column 2: Information concerning	Column 3: Form
	to be included on the section 18A receipt.	Specification: IT3 Data Submission
2.15	Any amount vested in a beneficiary including income (nett of expenditure), capital gains and capital amounts.	IT3(t); or Data compiled in accordance with SARS' Business Requirement Specification: IT3 Data Submission

4. Due date for submitting a third party return

4.1 In respect of persons listed in paragraphs 2.1 to 2.14:

4.1.1 The returns mentioned in the above Table, containing all prescribed information in respect of the period from—

- 1 March to 31 August, must be submitted by 31 October of each year; and
- 1 March to the end of February, must be submitted by 31 May of each year.

4.1.2 Persons who must submit a return for the first time as a result of being listed in paragraph 2.14, are not required to submit a return for the period from 1 March 2023 to 31 August 2023.

4.2 In respect of persons listed in paragraph 2.15:

The returns mentioned in the above Table, containing all prescribed information in respect of the period from 1 March to the end of February, must be submitted by 31 May of each year.

5. Manner of submitting a third party return

Declarations in respect of third party returns must be submitted electronically using the designated SARS electronic filing service.

6. 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, upon an alternative date and in an alternative manner, as the case may be.

SUID-AFRIKAANSE INKOMSTEDIENS

NO. 3631 **30 Junie 2023**

OPGAWES VAN INLIGTING DEUR DERDE PARTYE INGEVOLGE ARTIKEL 26 VAN DIE WET OP BELASTINGADMINISTRASIE, 2011 (WET NO. 28 VAN 2011), INGEDIEN TE WORD

Ingevolge artikel 26 van die Wet op Belastingadministrasie, 2011, vereis ek, Edward Christian Kieswetter, Kommissaris vir die Suid-Afrikaanse Inkomstediens, hierby dat die persone aangedui in die aangehegte Bylae opgawes vir 2023 en daaropvolgende jare moet indien teen die datums in die Bylae aangedui.

Hierdie openbare kennisgewing vervang, vir tydperke wat op of na 1 Maart 2023 in aanvang neem, Kennisgwing 241 gepubliseer in Staatskoerant No. 41512 gedateer 23 Maart 2018.

E C KIESWETTER
KOMMISSARIS: SUID-AFRIKAANSE INKOMSTEDIENS

Bylae

1. Algemeen

In hierdie kennisgewing dra enige word of uitdrukking waaraan ’n betekenis in ’n “Belastingwet” soos omskryf in artikel 1 van die Wet op Belastingadministrasie, 2011, geheg is die betekenis aldus daaraan geheg, tensy dit uit die samehang anders blyk, en die volgende woorde of uitdrukkings dra die volgende betekenisse:

“rente” beteken—
(a) enige bedrag wat soos rente behandel word; of
(b) enige rente soos omskryf,
kragtens artikel 24J van die Inkomstebelastingwet;
“rekords” beteken die opgetekende inligting ten opsigte van alle persone wat deur die derde party ingedien moet word; en
“SAID elektroniese indieningsdiens” beteken ’n SAID elektroniese indieningsdiens soos omskryf in paragraaf 1 van die Reëls vir Elektroniese Kommunikasie op 25 Augustus 2014 in Staatskoerant No. 37940 gepubliseer.

2. Persone vereis om derdepartyopgawes in te dien

Die volgende persone word vereis om ’n opgawe in te dien soos in paragraaf 3 aangedui:

2.1 Banke deur die Registrateur van Banke ingevolge die Bankwet, 1990, of die Wet op Onderlinge Banke, 1993, gereguleer, met uitsluiting van enige tak van ’n bank soos omskryf in artikel 1 van die Bankwet, 1990;
2.2 “Co-operative Banks” deur die “Co-operative Banks Development Agency” ingevolge die “Co-operative Banks Act, 2007”, gereguleer;
2.3 Die Suid-Afrikaanse Posbank Beperk (Posbank) ingevolge die Wet op die Suid-Afrikaanse Posbank Beperk, 2010, gereguleer;
2.4 Finansiële instellings deur die “Financial Sector Conduct Authority” of die “Prudential Authority”, soos omskryf in die “Financial Sector Regulation Act, 2017” gereguleer, ongeag ingevolge daardie Wet of enige ander Wet;
2.5 Maatskappye genoteer op enige effektebeurs gelisensieer kragtens die “Financial Markets Act, 2012”, en verbonde persone met betrekking tot daardie maatskappye, wat effekte, skuldbriewe of ander rentedraende instrumente uitreik;
2.6 Maatskappye in staatsbesit, soos omskryf in artikel 1 van die Maatskappywet, 2008, wat effekte, skuldbriewe of ander rentedraende instrumente uitreik;
2.7 Staatsorgane, soos omskryf in artikel 239 van die Grondwet van die Republiek van Suid-Afrika, 1996, wat effekte, skuldbriewe of ander rentedraende instrumente uitreik;
2.8 ’n Persoon (insluitend ’n koöperasie soos omskryf in artikel 1 van die Inkomstebelastingwet) wat enige lewende hawe, vars produkte, timmerhout, kwarts, minerale of kosbare stene van ’n primêre vervaardiger, anders as op ’n kleinhandelbasis, aankoop;
2.9 ’n Mediese skema kragtens artikel 24(1) van die Wet op Mediese Skemas, 1998, geregistreer;

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2.10 ’n Persoon wat vir sy of haar eie rekening die besigheid van “property practitioner” soos omskryf in die “Property Practitioners Act, 2019”, beoefen en wat enige bedrag ten opsigte van—

2.10.1 ’n belegging;

2.10.2 rente; of

2.10.3 die verhuring van eiendom,

aan of namens ’n derde party betaal of ontvang;

2.11 ’n Persoon wat vir sy of haar eie rekening as ’n prokureur soos omskryf in artikel 1 van die Wet op Prokureurs, 1979, praktiseer en wat enige bedrag ten opsigte van—

2.11.1 ’n belegging;

2.11.2 rente; of

2.11.3 die verhuring van eiendom,

aan of namens ’n derde party betaal of ontvang;

2.12 ’n Persoon vir die betaling van terughoudinsbelasting op rente ingevolge artikel 50F(2) van die Inkomstebelastingwet aanspreeklik;

2.13 ’n Persoon bedoel in paragraaf 2 van die Regulasies uitgereik ingevolge artikel 12T(8) van die Inkomstebelastingwet, en wat ’n finansiële instrument of polis ten opsigte van ’n belastingvrye belegging uitgereik het;

2.14 ’n Persoon in artikel 18A(1)*(a)* tot *(c)* van die Inkomstebelastingwet, na verwys, wat ’n kwitansie ingevolge artikel 18A(2) van die Wet, uitgereik het;

2.15 ’n “Trust” soos in artikel 1 van die Inkomstebelastingwet, omskryf, wat ’n “inwoner” is soos in daardie artikel omskryf, of ’n nie-inwoner wat vereis word om ’n jaarlikse inkomstebelastingopgawe in te dien, uitsluitend—

2.15.1 ’n Kollektiewe Beleggingskema soos omskryf in die Wet op Beheer van Kollektiewe Beleggingskemas, 2002, ’n “portefeulje van ’n kollektiewe beleggingskema” en enige “portefeulje van ’n verskansingsfonds kollektiewe beleggingskema”; en

2.15.2 ’n Indiensneming Aandele Aansporingskema Trust.

3. Opgawes vereis om ingedien te word

Elke persoon in Kolom 1 genoem, moet ’n derdepartyopgawe indien wat betrekking het op die inligting in Kolom 2 aangedui, in die vorm in Kolom 3 van die volgende Tabel aangedui:

Kolom 1: Persoon genoem in paragraaf	**Kolom 2: Inligting aangaande**	**Kolom 3: Vorm**
2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.10, 2.11 en 2.12	*(a)* Bedrae verskuldig of betaal ten opsigte van of by wyse van enige belegging, rente of tantième; *(b)* transaksies wat opgeteken word in ’n rekening in stand gehou vir ’n ander persoon (d.i. transaksiegebaseerde rekeninge); en *(c)* enige belasting teruggehou.	IT3(b); of Data saamgestel ooreenkomstig SAID se Besigheidsvereiste-spesifikasie: IT3 Data-indiening

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Kolom 1: Persoon genoem in paragraaf	**Kolom 2: Inligting aangaande**	**Kolom 3: Vorm**
2.10, 2.11	Bedrae verskuldig of betaal ten opsigte van of by wyse van enige huur van onroerende eiendom.	IT3(b); of Data saamgestel ooreenkomstig SAID se Besigheidsvereiste-spesifikasie: IT3 Data-indiening
2.1, 2.2, 2.3, 2.4, 2.6 en 2.7	Bedrae betaal ten opsigte van die aankoop van en beskikking oor finansiële instrumente.	IT3(c); of Data saamgestel ooreenkomstig SAID se Besigheidsvereiste-spesifikasie: IT3 Data-indiening
2.8	Bedrae betaal ten opsigte van 'n aankoop, verkoop of verskeping van lewende hawe, vars produkte, timmerhout, kwarts, minerale of kosbare stene, of by wyse van 'n bonus.	IT3(e); of Data saamgestel ooreenkomstig SAID se Besigheidsvereiste-spesifikasie: IT3 Data-indiening
2.4	Die aankoop van, en bydraes gemaak ten opsigte van, enige uittredingannuïteitspolis.	IT3(f); of Data saamgestel ooreenkomstig SAID se Besigheidsvereiste-spesifikasie: Versekeringsbetalings
2.4	Die betaling van 'n bedrag wat voorkom by die afsterwe van 'n persoon ingevolge 'n versekeringspolis.	IT3(f); of Data saamgestel ooreenkomstig SAID se Besigheidsvereiste-spesifikasie: Versekeringsbetalings
2.9	Bydraes gemaak deur 'n persoon ten opsigte van 'n mediese skema, en alle uitgawes betaal deur 'n mediese skema namens daardie persoon en 'n afhanklike van daardie persoon.	IT3(f); of Data saamgestel ooreenkomstig SAID se Besigheidsvereiste-spesifikasie: Mediese fondsbydraes
2.13	*(a)* Bydraes aan, ontrekkings van en oordragte na en uit 'n belastingvrye belegging; en *(b)* enige ander bedrae ontvang of toegeval ten opsigte van 'n belastingvrye belegging.	IT3(s); of Data saamgestel ooreenkomstig SAID se Besigheidsvereiste-spesifikasie: IT3 Data-indiening
2.14	Enige bedrag geskenk aan 'n entiteit in paragraaf 2.14 gelys waarvoor 'n artikel 18A kwitansie uitgereik is en alle inligting vereis ingesluit te word op die artikel 18A kwitansie.	IT3(d); of Data saamgestel ooreenkomstig SAID se Besigheidsvereiste-spesifikasie: IT3 Data-indiening

Kolom 1: Persoon genoem in paragraaf	**Kolom 2: Inligting aangaande**	**Kolom 3: Vorm**
2.15	Enige bedrag wat in ’n begunstige vestig ingesluit inkomste (na aftrekking van uitgawes), kapitale winste en kapital bedrae.	IT3(t); of Data saamgestel ooreenkomstig SAID se Besigheidsvereiste-spesifikasie: IT3 Data-indiening

4. Datum vir indiening van ’n derdepartyopgawe

4.1 Ten opsigte van persone in paragrawe 2.1 tot 2.14 gelys:

4.1.1 Die opgawes genoem in die bostaande Tabel, wat alle voorgeskrewe inligting bevat ten opsigte van die tydperk vanaf—

- 1 Maart tot 31 Augustus, moet teen 31 Oktober van elke jaar ingedien word; en
- 1 Maart tot die einde van Februarie, moet teen 31 Mei van elke jaar ingedien word.

4.1.2 Persone wat ’n opgawe vir die eerste keer moet indien as gevolg van die feit dat die persoon in paragraaf 2.14 gelys is, word nie vereis om ’n opgawe vir die tydperk vanaf 1 Maart 2023 tot 31 Augustus 2023, in te dien nie.

4.2 Ten opsigte van persone in paragraaf 2.15 gelys:

Die opgawes genoem in die bostaande Tabel, wat alle voorgeskrewe inligting bevat ten opsigte van die tydperk vanaf 1 Maart tot die einde Februarie, moet teen 31 Mei van elke jaar ingedien word.

5. Wyse van indiening van derdepartyopgawe

Verklarings ten opsigte van derdepartyopgawes moet elektronies ingedien word deur van die aangewese SAID elektroniese indieningsdiens gebruik te maak.

6. Alternatiewe reëlings met SAID

SAID kan ooreenkom dat ’n persoon, van wie vereis word om ’n opgawe ooreenkomstig hierdie Bylae in te dien, ’n opgawe ten opsigte van ’n ander tydperk, op ’n alternatiewe datum en op ’n alternatiewe wyse, na gelang van die geval, kan indien.

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