

SOUTH AFRICAN REVENUE SERVICE

NO. 4051

10 November 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 amend, for periods commencing on or after 1 March 2023, paragraph 4.2 of Notice 3631 published in Government Gazette No. 48867 dated 30 June 2023, dealing with certain trusts, to read as follows.

“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 30 September of each year.”

**E C KIESWETTER****COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE**

SUID-AFRIKAANSE INKOMSTEDIENS

NO. 4051

10 November 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, wysig ek, Edward Christian Kieswetter, Kommissaris vir die Suid-Afrikaanse Inkomstediens, hiermee vir tydperke wat op of na 1 Maart 2023 in aanvang neem, paragraaf 4.2 van Kennisgewing 3631, gepubliseer in Staatskoerant No. 48867 gedateer 30 Junie 2023, insoverre dit op sekere trusts betrekking het, om as volg te lees:

“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 30 September van elke jaar ingedien word.”.

E C KIESWETTER**KOMMISSARIS: SUID-AFRIKAANSE INKOMSTEDIENS**