



Government Gazette

REPUBLIC OF SOUTH AFRICA

Vol. 714

Cape Town
Kaapstad

24 December 2024

No. 51827

THE PRESIDENCY

No. 5737 **24 December 2024**

It is hereby notified that the President has assented to the following Act, which is hereby published for general information:—

Act No.43 of 2024: Tax Administration Laws Amendment, Act 2024

DIE PRESIDENSIE

No. 5737 **24 Desember 2024**

Hierby word bekend gemaak dat die President sy goedkeuring geheg het aan die onderstaande Wet wat hierby ter algemene inligting gepubliseer wordi:—

No. 43 van 2024: Wysigingswet op Belastingadministrasiewette, 2024

ISSN 1682-5845



9 771682 584003



5 1 8 2 7



AIDS HELPLINE: 0800-0123-22 Prevention is the cure

GENERAL EXPLANATORY NOTE:

- [] Words in bold type in square brackets indicate omissions from existing enactments.
- Words underlined with a solid line indicate insertions in existing enactments.

(English text signed by the President)
(Assented to 20 December 2024)

ACT

To—

- amend the Income Tax Act, 1962, so as to correct an incorrect cross-reference; to amend the definition of “provisional taxpayer” in order to effect a consequential amendment; to effect a consequential amendment and remove an obsolete cross-reference; and to correct an incorrect cross-reference;
- amend the Customs and Excise Act, 1964, so as to provide for the disclosure by the Commissioner of information to a person to whom access to such information has been granted in accordance with the Promotion of Access to Information Act, 2000; to provide for the Commissioner to allow, in a manner determined by rule, a reasonable timeframe for the submission of certain export bills of entry; to provide for changes to simplify the process of substitution of bills of entry in certain circumstances; and to make technical corrections;
- amend the Value-Added Tax Act, 1991, so as to extend the time period within which value-added tax should be accounted for, and is payable by the recipient of imported services; to provide for a refund where the amount of tax chargeable is reduced as a result of a subsequent event in respect of the importation of goods by persons who are not registered as vendors or in respect of imported services where there is no assessment; to provide for the waiving of the requirement that representative vendors appointed by electronic services suppliers must reside in South Africa and to extend this concession to non-resident vendors with no, or a limited presence in South Africa in specified circumstances; and to provide for consequential amendments;
- amend the Tax Administration Act, 2011, so as to provide for senior SARS officials to also appear in certain courts; to provide for a consequential amendment; to provide for certain persons to appear on behalf of the taxpayer in the tax court; to provide for recovery of fees and costs where a senior SARS official appears on behalf of SARS or the Commissioner in certain courts; to provide for the manner of determination of costs awarded by certain courts; to provide for consequential amendments; to expand the provision relating to the production of relevant material in person; to provide for the disclosure by the Commissioner of information to a person to whom access to such information has been granted in accordance with the Promotion of Access to Information Act, 2000; to clarify the provisions concerning an original assessment made by SARS; to align the wording of certain provisions; to limit the extension period for lodging an objection; to allow for resolution of a dispute under objection

through alternative dispute resolution; to provide that the tax court may extend the period for lodging of an appeal under certain circumstances; to amend the requirements for the hearing of an appeal by the tax board; to provide for a consequential amendment; to provide for the addition of registered tax practitioners to the panel from which a chairperson of the tax board must be nominated; to remove a ground for temporary write-off of a tax debt; to correct an incorrect cross-reference; to provide for the removal of the time-period for appointment of a public officer by a company and certain consequential amendments relating thereto; and

- amend the Tax Administration Laws Amendment Act, 2022, to make a textual correction; and to provide for matters connected therewith.

BE IT ENACTED by the Parliament of the Republic of South Africa, as follows:—

Amendment of section 30A of Act 58 of 1962, as inserted by section 25 of Act 20 of 2006, amended by section 26 of Act 8 of 2007, section 42 of Act 60 of 2008, section 42 of Act 17 of 2009, section 54 of Act 7 of 2010, section 9 of Act 21 of 2012, section 80 of Act 31 of 2013, section 36 of Act 34 of 2019 and section 7 of Act 18 of 2023 5

1. Section 30A of the Income Tax Act, 1962, is hereby amended by the substitution for subsection (11) of the following subsection:

“(11) A person who fails to comply with the provisions of subsection[(9A)] (10) shall be guilty of an offence and liable, on conviction, to a fine or to imprisonment for a period not exceeding 24 months.”. 10

Amendment of paragraph 1 of Fourth Schedule to Act 58 of 1962, as amended by section 22 of Act 72 of 1963, section 44 of Act 89 of 1969, section 24 of Act 52 of 1970, section 37 of Act 88 of 1971, section 47 of Act 85 of 1974, section 6 of Act 30 of 1984, section 38 of Act 121 of 1984, section 20 of Act 70 of 1989, section 44 of Act 101 of 1990, section 44 of Act 129 of 1991, section 33 of Act 141 of 1992, section 48 of Act 113 of 1993, section 16 of Act 140 of 1993, section 37 of Act 21 of 1995, section 34 of Act 36 of 1996, section 44 of Act 28 of 1997, section 52 of Act 30 of 1998, section 52 of Act 30 of 2000, section 53 of Act 59 of 2000, section 19 of Act 19 of 2001, section 32 of Act 30 of 2002, section 46 of Act 32 of 2004, section 49 of Act 31 of 2005, section 28 of Act 9 of 2006, section 39 of Act 20 of 2006, section 54 of Act 8 of 2007, section 64 of Act 35 of 2007, section 43 of Act 3 of 2008, section 66 of Act 60 of 2008, section 17 of Act 18 of 2009, section 18 of Act 8 of 2010, section 93 of Act 24 of 2011, section 271 of Act 28 of 2011, read with paragraph 77 of Schedule 1, section 7 of Act 44 of 2014, section 6 of Act 23 of 2015, section 5 of Act 16 of 2016, section 8 of Act 13 of 2017, section 4 of Act 22 of 2018, section 6 of Act 24 of 2020 and section 36 of Act 20 of 2021 15
20
25

2. Paragraph 1 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended—

(a) by the deletion in the definition of “provisional taxpayer” of the word “and” at the end of subparagraph (b); and 30

(b) by the insertion in the definition of “provisional taxpayer” after subparagraph (b) of the following subparagraph:

“(bA) any labour broker in respect of which a certificate of exemption has been issued in terms of paragraph 2(5)(a); and” 35

Amendment of paragraph 2 of Fourth Schedule to Act 58 of 1962, as amended by section 23 of Act 72 of 1963, section 29 of Act 55 of 1966, section 38 of Act 88 of 1971, section 48 of Act 85 of 1974, section 28 of Act 113 of 1977, section 40 of Act 90 of 1988, section 21 of Act 70 of 1989, section 45 of Act 101 of 1990, section 45 of Act 129 of 1991, section 38 of Act 21 of 1995, section 45 of Act 28 of 1997, section 53 of Act 30 of 2000, section 54 of Act 59 of 2000, section 20 of Act 19 of 2001, section 21 of Act 16 of 2004, section 50 of Act 31 of 2005, section 40 of Act 20 of 2006, section 55 of Act 8 of 2007, section 65 of Act 35 of 2007, section 20 of Act 4 of 2008, section 67 of Act 60 of 2008, section 18 of Act 18 of 2009, section 94 of Act 24 of 2011, sections 19 and 92 of Act 21 of 2012, section 8 of Act 39 of 2013, section 13 of Act 26 of 2013, section 6 of Act 16 of 2016, section 9 of Act 13 of 2017, section 66 of Act 17 of 2017, section 67 of Act 23 of 2018, section 51 of Act 34 of 2019, section 79 of Act 23 of 2020, section 37 of Act 20 of 2021 and section 13 of Act 18 of 2023

3. (1) Paragraph 2 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended—
- (a) by the substitution in subparagraph (4) for the colon at the end of item (f) of a semi-colon;
 - (b) by the addition in subparagraph (4) after item (f) of the following item:

“(g) any amount referred to in section 11(nA) as is actually refunded to the employer granting the deduction under this item: Provided that if the amount so deducted exceeds the remuneration for the month during which the amount is deducted, the excess amount may be deducted in the next succeeding month, if such next succeeding month falls within the same year of assessment as the year in which such amount was actually refunded.”; and
 - (c) by the substitution in subparagraph (5)(a) for subitem (i) of the following subitem:

“(i) such person carries on an independent trade [and is registered as a provisional taxpayer under the provisions of paragraph 17];”.
- (2) Subsection (1)(b) comes into effect on 1 March 2025.

Amendment of paragraph 19 of Fourth Schedule to Act 58 of 1962, as amended by section 28 of Act 88 of 1965, section 46 of Act 89 of 1969, section 43 of Act 88 of 1971, section 50 of Act 85 of 1974, section 49 of Act 94 of 1983, section 52 of Act 101 of 1990, section 44 of Act 21 of 1995, section 37 of Act 5 of 2001, section 87 of Act 45 of 2003, section 54 of Act 31 of 2005, section 46 of Act 3 of 2008, section 18 of Act 61 of 2008, section 23 of Act 18 of 2009, section 271 of Act 28 of 2011, read with item 90 of Schedule 1, section 22 of Act 21 of 2012, section 13 of Act 39 of 2013, section 9 of Act 44 of 2014, section 16 of Act 23 of 2015, section 12 of Act 16 of 2016 and section 10 of Act 33 of 2019

4. Paragraph 19 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the substitution in subparagraph (1) for item (c) of the following item:
- “(c) The amount of any estimate so submitted by a provisional taxpayer (other than a company) during the period referred to in paragraph 21(1)(a), or by a company (as a provisional taxpayer) during the period referred to in paragraph 23(1)(a), shall not be less than the basic amount applicable to the estimate in question, as contemplated in item (d), unless the circumstances of the case justify the submission of an estimate of a lower amount.”.

Amendment of section 4 of Act 91 of 1964, as amended by section 2 of Act 105 of 1969, section 2 of Act 110 of 1979, section 3 of Act 98 of 1980, section 2 of Act 84 of 1987, section 4 of Act 59 of 1990, section 1 of Act 105 of 1992, section 1 of Act 98 of 1993, section 2 of Act 45 of 1995, section 34 of Act 34 of 1997, section 58 of Act 30 of 1998, section 47 of Act 53 of 1999, section 115 of Act 60 of 2001, section 43 of Act 30 of 2002, section 39 of Act 12 of 2003, section 133 of Act 45 of 2003, section 10 of Act 10 of 2006, section 9 of Act 21 of 2006, section 5 of Act 36 of 2007, section 25 of Act 61 of 2008, section 24 of Act 8 of 2010, section 3 of Act 25 of 2011 and section

16 of Act 39 of 2013, repealed by section 4 of Act 32 of 2014, and amended by section 21 of Act 23 of 2015, section 11 of Act 13 of 2017, section 12 of Act 33 of 2019, section 10 of Act 24 of 2020 and section 8 of Act 16 of 2022

5. Section 4 of the Customs and Excise Act, 1964, pending its repeal by the Customs and Excise Amendment Act, 2014 (Act No. 32 of 2014), is hereby amended— 5

(a) by the insertion in subsection (3) after paragraph (iii) of the first proviso of the following paragraph:

“(iiiA) disclosing information to a person to whom access to such information has been granted in accordance with section 46 of the Promotion of Access to Information Act, 2000 (Act No. 2 of 2000);” and 10

(b) by the substitution for subsection (3A) of the following subsection:

“(3A) No person, including—

(a) the Statistician-General;

(b) the Director-General of the Department of Trade **[and]**, Industry 15
and **[Economic Development]** Competition;

(c) the Governor of the South African Reserve Bank;

(d) the National Commissioner of the South African Police Service;

(e) the National Director of Public Prosecutions;

(f) the Director-General of the National Treasury; 20

(g) the Director-General of the Department of Mineral Resources and Energy;

(h) the Director-General of the Department of **[Environment,]** For-
estry, **[and]** Fisheries and the Environment;

(hA) the Director-General of the Department of International Relations 25
and Co-operation;

(i) the public officer of an authorised dealer in foreign exchange;

(j) the Chief Commissioner of the International Trade Administration
Commission;

(k) the Director of the Financial Intelligence Centre; 30

(l) the head of any organ of state; **[or]**

(lA) a person contemplated in paragraph (iiiA) of the first proviso to
subsection (3); or

(m) any person acting under the direction and control of the persons 35
referred to in paragraphs (a) to (lA),
shall disclose any information supplied under **[the]** any proviso to
subsection (3) to any person or permit any person to have access thereto,
except in the exercise of his or her powers or the carrying out of his or her
duties under any Act from which such powers or duties are derived, or in
circumstances where the information has been obtained in accordance 40
with section 46 of the Promotion of Access to Information Act, 2000 (Act
No. 2 of 2000).”.

Amendment of section 38 of Act 91 of 1964, as amended by section 3 of Act 44 of 1969, section 13 of Act 105 of 1969, section 5 of Act 71 of 1975, section 4 of Act 105 of 1976, section 2 of Act 89 of 1983, section 9 of Act 84 of 1987, section 18 of Act 59 of 1990, section 28 of Act 45 of 1995, section 123 of Act 60 of 2001, sections 32 and 91 of Act 61 of 2008, section 25 of Act 32 of 2014 and section 9 of Act 16 of 2022 45

6. (1) Section 38 of the Customs and Excise Act, 1964, is hereby amended by the substitution in subsection (3) for paragraph (a) of the following paragraph:

“(a) Every exporter of any goods shall, before such goods are exported from the 50
Republic, deliver, during the hours of any day prescribed by rule, to the Controller
a bill of entry in the prescribed form, but the Commissioner may—

- (i) if no export duty is payable on, and there is no outstanding obligation or condition [is] to be fulfilled or complied with under any law in respect of, such goods; or
- (ii) in the case of goods to be exported overland by way of a vehicle (excluding an aircraft and a train) which are loaded for export at a place other than a place appointed under section 6 where goods may be entered for customs and excise purposes, allow, in a manner determined by rule, such a bill of entry to be delivered at such time as he deems reasonable.”.

(2) Subsection (1) comes into effect on a date to be determined by the Minister by notice in the Government *Gazette*.

Amendment of section 40 of Act 91 of 1964, as amended by section 9 of Act 95 of 1965, section 6 of Act 71 of 1975, section 5 of Act 105 of 1976, section 2 of Act 93 of 1978, section 4 of Act 86 of 1982, section 3 of Act 89 of 1983, section 11 of Act 84 of 1987, section 30 of Act 45 of 1995, section 35 of Act 61 of 2008, section 29 of Act 32 of 2014, section 12 of Act 24 of 2020 and section 11 of Act 16 of 2022

7. (1) Section 40 of the Customs and Excise Act, 1964, is hereby amended by the substitution in subsection (3)(a) for subparagraph (ii) of the following subparagraph:

- “(ii) if—
- (aa) a bill of entry has been passed in error by reason of duty having been paid on goods intended for storage or manufacture in a customs and excise warehouse under section 20 or for purposes of use under rebate of duty under section 75; or
 - (bb) an importer, exporter or manufacturer on good cause shown, requests substitution thereof by another bill of entry in circumstances other than those contemplated in item (aa), the Commissioner may allow the importer, exporter or manufacturer concerned to [adjust] replace that bill of entry by substitution of a fresh bill of entry [and cancellation of the original bill of entry, provided]: Provided that such goods, where a rebate of duty is being claimed, qualified at the time the duty was paid in all respects for that rebate.”.

(2) Subsection (1) comes into effect on a date to be determined by the Minister by notice in the Government *Gazette*.

Amendment of section 69 of Act 91 of 1964, as amended by section 22 of Act 105 of 1969, section 6 of 1985, section 7 of Act 69 of 1988, section 12 of Act 68 of 1989, sections 1 and 3 of Act 105 of 1992, section 6 of Act 98 of 1993, section 6 of Act 44 of 1996, section 61 of Act 53 of 1999, section 49 of Act 19 of 2001, section 129 of Act 60 of 2001, section 145 of Act 45 of 2003, section 71 of Act 32 of 2004, section 94 of Act 35 of 2007 and section 61 of Act 32 of 2014

8. Section 69 of the Customs and Excise Act, 1964, is hereby amended—
- (a) by the deletion in paragraph (a) of subsection (1) of the expression “126.01”;
 - (b) by the substitution in paragraph (d) of subsection (1) for the words preceding subparagraph (i) of the following words:
 - “(d) For the purposes of assessing the excise duty on any goods manufactured in the Republic and specified in any items of Section B of Part 2 of Schedule No. 1 other than those specified in paragraph (a) [and contemplated in paragraph (dA)], the value thereof shall be the ‘invoice price’ which shall mean—”; and
 - (c) by the deletion in subsection (1) of paragraph (dA).

Amendment of section 14 of Act 89 of 1991, as amended by section 171 of Act 45 of 2003, section 101 of Act 32 of 2004, section 28 of Act 8 of 2010, section 136 of Act 24 of 2011, section 271 of Act 28 of 2011, read with paragraph 113 of Schedule 1, and section 19 of Act 24 of 2020

9. Section 14 of the Value-Added Tax Act, 1991, is hereby amended by the substitution in subsection (1) for the words that precede paragraph (a) of the following words: 5

“Where tax is payable in terms of section 7(1)(c) in respect of the supply of imported services the recipient shall within [30] 60 days of the date referred to in subsection (2)—”. 10

Amendment of section 16 of Act 89 of 1991, as amended by section 30 of Act 136 of 1991, section 21 of Act 136 of 1992, section 30 of Act 97 of 1993, section 16 of Act 20 of 1994, section 23 of Act 37 of 1996, section 32 of Act 27 of 1997, section 91 of Act 30 of 1998, section 87 of Act 53 of 1999, section 71 of Act 19 of 2001, section 156 of Act 60 of 2001, section 172 of Act 45 of 2003, section 67 of Act 16 of 2004, section 107 of Act 31 of 2005, section 47 of Act 9 of 2006, section 83 of Act 20 of 2006, section 83 of Act 8 of 2007, section 106 of Act 35 of 2007, section 30 of Act 36 of 2007, section 111 of Act 60 of 2008, section 29 of Act 8 of 2010, section 137 of Act 24 of 2011, section 271 of Act 28 of 2011, read with paragraph 115 of Schedule 1, section 148 of Act 22 of 2012, section 173 of Act 31 of 2013, sections 25 and 26 of Act 44 of 2014, section 98 of Act 43 of 2014, section 25 of Act 23 of 2015, section 26 of Act 16 of 2016, section 83 of Act 17 of 2017, section 53 of Act 20 of 2021 and section 29 of Act 20 of 2022 15 20

10. Section 16 of the Value-Added Tax Act, 1991, is hereby amended—

(a) by the substitution in subsection (2) for paragraph (f) of the following paragraph: 25

“(f) the vendor, in the case where an amount is deducted from the sum of the amounts of output tax which are attributable to that period in terms of subsection (3)(c), (d), (dA), (e), (f), (g), (h), (i), (j), (k), (l), (m), (n) [or] (o) or (p), is in possession of documentary proof, as is prescribed by the Commissioner, substantiating the vendor’s entitlement to the deduction at the time a return in respect of the deduction is furnished; or”; 30

(b) by the substitution in subsection (3) for the words that precede paragraph (a) of the following words: 35

“Subject to the provisions of subsection (2) of this section and the provisions of sections 14, 15 and 17, the amount of tax payable in respect of a tax period shall be calculated by deducting from the sum of the amounts of output tax of the vendor which are attributable to that period, as determined under subsection (4), and the amounts (if any) received by the vendor during that period by way of refunds of tax charged under section 7(1)(b) and (c) and 7(3)(a), the following amounts, namely—”; 40

(c) by the substitution in subsection (3) for the colon at the end of paragraph (o) of a semi-colon; and

(d) by the addition in subsection (3) after paragraph (o) of the following paragraph: 45

“(p) any amount of tax paid by a vendor in terms of this Act to the Commissioner in excess of the amount of tax that should properly have been levied under section 7(1)(c).” 50

Amendment of section 23 of Act 89 of 1991, as amended by section 20 of Act 20 of 1994, section 37 of Act 27 of 1997, section 178 of Act 45 of 2003, section 92 of Act 53 of 1999, section 9 of Act 10 of 2005, section 36 of Act 32 of 2005, section 14 of Act 10 of 2006, section 24 of Act 4 of 2008, section 113 of Act 60 of 2008, section 93 of Act 17 of 2009, section 37 of Act 18 of 2009, section 124 of Act 7 of 2010, section 141 of Act 24 of 2011, section 271 of Act 28 of 2011, read with paragraph 117 of Schedule 1 55

section 178 of Act 31 of 2013, section 11 of Act 21 of 2018, section 24 of Act 16 of 2022 and section 32 of Act 20 of 2022

11. Section 23 of the Value-Added Tax Act, 1991, is hereby amended—

(a) by the substitution for subsection (2) of the following subsection:

“(2) Every person who is not a resident of the Republic, and who in terms of subsection (1), (1A) or section 50A, becomes liable to be registered in accordance with Chapter 3 of the Tax Administration Act, shall be deemed not to have applied for registration, in addition to section 22(4) of the Tax Administration Act, until such person has—

(a) appointed a representative vendor as contemplated in section 46 [in the Republic] and furnished the Commissioner with the particulars of such representative vendor;

(b) opened a banking account with any bank, mutual bank or other similar institution, registered in terms of the Banks Act, 1990 (Act No. 94 of 1990), for the purposes of his or her enterprise carried on in the Republic and furnished the Commissioner with the particulars of such banking account;

Provided that, if the person is resident in a country that the Republic has an agreement in force with under section 108(2) of the Income Tax Act or section 75(2), paragraph (b) shall not apply—

(i) in the case of a company that—

(aa) is an ‘external company’ as defined in section 1 of the Companies Act, 2008 (Act No. 71 of 2008); and

(bb) does not have a fixed or permanent place in the Republic relating to such enterprise contemplated in subsection (1), (1A) or section 50A;

(ii) in the case of a natural person that is physically present in the Republic less than an accumulated period of six months in any period of 12 months; or

(iii) in the case of any person that is an enterprise solely as a result of paragraph (b)(vi) of the definition of ‘enterprise’ in section 1.”; and

(b) by the insertion after subsection (2A) of the following subsection:

“(2B) Every person who is not a resident of the Republic and who no longer complies with the requirements of the proviso to subsection (2), is required to comply with the requirements under subsection (2)(b) and section 46(1).”.

Amendment of section 44 of Act 89 of 1991, as amended by section 37 of Act 97 of 1993, section 27 of Act 37 of 1996, section 42 of Act 27 of 1997, section 100 of Act 30 of 1998, section 98 of Act 53 of 1999, section 168 of Act 60 of 2001, section 88 of Act 20 of 2006, section 36 of Act 36 of 2007, section 43 of Act 61 of 2008, section 271 of Act 28 of 2011, read with paragraphs 133 and 180 of Schedule 1 to Act, section 180 of Act 31 of 2013, section 31 of Act 44 of 2014, section 28 of Act 16 of 2016 and section 12 of Act 22 of 2018

12. Section 44 of the Value-Added Tax Act, 1991, is hereby amended—

(a) by the substitution in subsection (3)(d) for the words that precede subparagraph (i) of the following words:

“the vendor has furnished the Commissioner in writing with particulars of the enterprise’s banking account or account with a similar institution in the Republic to enable the Commissioner to transfer a refund or other amount due to the vendor to such account: Provided that where the vendor which is—”; and

(b) by the addition after subsection (11) of the following subsection:

“(12) Subject to the provisions of subsection (3), where any person who is not a vendor, paid an amount of tax in terms of this Act to the Commissioner that was in excess of the amount of tax that should properly have been levied under section 7(1)(b) or (c), the Commissioner shall, on application by the person concerned, refund the amount in excess of the amount of tax that should properly have been charged under section 7(1)(b) or (c): Provided that a refund of the amount paid in excess, may only be made by the Commissioner where the claim for the refund of such excess payment is received by the Commissioner within five years after the date on which the excess payment was made.”

Amendment of section 46 of Act 89 of 1991, as amended by section 185 and 186 of Act 45 of 2003, section 41 of Act 32 of 2005, section 15 of Act 10 of 2006, section 271 to Act 28 of 2011, read with paragraph 136 of Schedule 1 and section 33 of Act 44 of 2014

13. Section 46 of the Value Added Tax Act, 1991, is hereby amended—

(a) by the renumbering of the current section as subsection (1); and
(b) by the addition of the following subsection:

“(2) Notwithstanding section 46(1), the natural person, who is responsible for the duties imposed under this Act on the person contemplated in the proviso to section 23(2), shall be any person responsible for accounting for the receipt and payment of monies or funds in respect of any enterprise of such person in the Republic.”

Amendment of section 1 of Act 28 of 2011, as amended by section 36 of Act 21 of 2012, section 30 of Act 39 of 2013, section 37 of Act 44 of 2014, section 33 of Act 23 of 2015 and section 47 of Act 16 of 2016

14. Section 1 of the Tax Administration Act, 2011, is hereby amended by the insertion after the definition of “judge” of the following definition:

“‘**legal practitioner**’ means a legal practitioner as defined in section 1 of the Legal Practice Act, 2014 (Act No. 28 of 2014);”

Amendment of section 12 of Act 28 of 2011, as amended by section 28 of Act 33 of 2019 and section 24 of Act 24 of 2020

15. (1) Section 12 of the Tax Administration Act, 2011, is hereby amended

(a) by the substitution for subsection (1) of the following subsection:

“(1) Despite any law to the contrary, a senior SARS official may, on behalf of SARS or the Commissioner in proceedings referred to in a tax Act, appear *ex parte* in a judge’s chambers, in the tax court, or [in] a High Court or any other court recognised in terms of section 166 of the Constitution of the Republic of South Africa, 1996.”;

(b) by the substitution for subsection (2) of the following subsection:

“(2) A senior SARS official may only appear in the tax court, [or] a High Court [only] or any other court recognised in terms of section 166 of the Constitution of the Republic of South Africa, 1996, if the person is a legal practitioner [duly admitted and enrolled under the Legal Practice Act, 2014 (Act No. 28 of 2014)].”; and

(c) by the addition of the following subsections:

“(3) Where a senior SARS official appeared on behalf of SARS or the Commissioner in any proceedings in a court as provided under subsection (2), fees and costs may be taxed and recovered in the same manner as if such functions had been performed by a legal practitioner in private practice.

(4) Any costs awarded by a court under this section must be determined in accordance with the fees prescribed by the rules of the relevant court.”

(2) Subsection (1)(c) comes into effect on a date to be determined by the Minister by notice in the *Government Gazette*.

5

Amendment of section 42A of Act 28 of 2011, as inserted by section 41 of Act 23 of 2015, and amended by section section 29 of Act 33 of 2019

16. Section 42A of the Tax Administration Act, 2011, is hereby amended—

(a) by the substitution in subsection (3) for paragraph (a) of the following paragraph:

10

“(a) SARS must make arrangements with a legal practitioner from the panel appointed under section 111 to take receipt of the material;”
and

(b) by the substitution in subsection (4) for the words that precede paragraph (a) of the following words:

15

“The **[appointed]** practitioner—”.

Amendment of section 47 of Act 28 of 2011, as amended by section 43 of Act 23 of 2015

17. Section 47 of the Tax Administration Act, 2011, is hereby amended—

(a) by the deletion in subsection (1) after paragraph (a)(i) of the word “or”; 20

(b) by the substitution in subsection (1) after paragraph (a)(ii) for the word “and” of the word “or”; and

(c) by the addition in subsection (1)(a) after subparagraph (ii) of the following subparagraph:

“(iii) to expedite an application for an instalment payment agreement, write-off or compromise of a tax debt; and”.

25

Amendment of section 51 of Act 28 of 2011, as amended by section 45 of Act 23 of 2015

18. Section 51 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (3) of the following subsection: 30

“(3) A presiding officer must be a **[person]** legal practitioner appointed to the panel described in section 111.”.

Amendment of section 67 of Act 28 of 2011

19. Section 67 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (4) of the following subsection: 35

“(4) A person who receives information under section 68, 69, 70 or 71, must preserve the secrecy of the information and may only disclose the information to another person if the disclosure is necessary to perform the functions specified in those sections, unless the information has been received in terms of section 46 of the Promotion of Access to Information Act, 2000 (Act No. 2 of 2000).”.

40

Amendment of section 69 of Act 28 of 2011, as amended by section 41 of Act 39 of 2013, section 48 of Act 44 of 2014, section 47 of Act 23 of 2015, section 53 of Act 16 of 2016 and section 26 of Act 18 of 2023

20. Section 69 of the Tax Administration Act, 2011, is hereby amended by the insertion in subsection (2) after paragraph (b) of the following paragraph: 45

“(bA) where access has been granted for the disclosure of the information in terms of section 46 of the Promotion of Access to Information Act, 2000 (Act No. 2 of 2000);”.

Amendment of section 91 of Act 28 of 2011, as amended by section 58 of Act 21 of 2012, section 32 of Act 33 of 2019 and section 27 of Act 24 of 2020

21. Section 91 of the Tax Administration Act, 2011, is hereby amended—

- (a) by the substitution for subsection (1) of the following subsection: 5
 “(1) If a tax Act or the Commissioner requires a taxpayer to submit a return or the taxpayer voluntarily submits a return, which does not incorporate a determination of the amount of a tax liability, SARS must make an original assessment based on the return submitted by the taxpayer or other information available or obtained in respect of the taxpayer.”; 10
- (b) by the substitution for subsection (2) of the following subsection: 10
 “(2) If a tax Act or the Commissioner requires a taxpayer to submit a return or the taxpayer voluntarily submits a return, which incorporates a determination of the amount of a tax liability, the submission of the return is an original self-assessment of the tax liability.”; and 15
- (c) by the addition after subsection (3) of the following subsection: 15
 “(4) If a taxpayer is not required to or does not submit a return, SARS may make an original assessment based on an estimate under section 95 of the Act.”. 95

Amendment of section 104 of Act 28 of 2011, as amended by section 57 of Act 16 of 2016 20

22. (1) Section 104 of the Tax Administration Act, 2011, is hereby amended—

- (a) by the substitution for subsections (4) and (5) of the following subsections: 25
 “(4) A senior SARS official may extend the period prescribed in the ‘rules’ within which objections must be made for— 25
 (a) 30 business days, if satisfied that reasonable grounds exist for the delay in lodging the objection; or
 (b) a period exceeding 30 business days, if satisfied that exceptional circumstances exist which gave rise to the delay in lodging the objection. 30
 (5) The period for objection must not be [so] extended under subsection (4)—
 [(a) for a period exceeding 30 business days, unless a senior SARS official is satisfied that exceptional circumstances exist which gave rise to the delay in lodging the objection;] 35
 [(b)](a) [if] for more than three years [have lapsed] from the date of assessment or the ‘decision’; or
 [(c)](b) if the grounds for objection are based wholly or mainly on a change in a practice generally prevailing which applied on the date of assessment or the ‘decision’.”; and 40
- (b) by the addition of the following subsections:
 “(6) By mutual agreement, SARS and the taxpayer making the objection may attempt to resolve the dispute through alternative dispute resolution under the procedures specified in the ‘rules’.
 (7) Proceedings on the objection are suspended while the alternative dispute resolution procedure is ongoing.”. 45
- (2) Subsection (1)(b) comes into effect on a date to be determined by the Minister by notice in the *Government Gazette*.

Amendment of section 107 of Act 28 of 2011, as amended by section 60 of Act 21 of 2012

23. (1) Section 107 of the Tax Administration Act, 2011, is hereby amended by the insertion after subsection (2) of the following subsection:

“(2A) After the expiry of the period within which an appeal must be lodged or the extended period pursuant to an application in terms of subsection (2), the tax court may extend the period within which an appeal may be lodged for up to 120 business days, if the extension is in the interests of justice.” 5

(2) Subsection (1) comes into effect on a date to be determined by the Minister by notice in the *Government Gazette*. 10

Amendment of section 109 of Act 28 of 2011

24. Section 109 of the Tax Administration Act, 2011, is hereby amended—

(a) by the substitution for subsection (1) of the following subsection:

“(1) An appeal against an assessment or ‘decision’ must in the first instance be heard by a tax board, if— 15

(a) the tax in dispute does not exceed the amount the Minister determines by public notice, [; and

(b) unless a senior SARS official and the ‘appellant’ [so] agree that the matter be heard by the tax court.”; and

(b) by the substitution for subsection (4) of the following subsection: 20

“(4) In making a decision under subsection (1)[(b)], a senior SARS official must consider whether the grounds of the dispute or legal principles related to the appeal should rather be heard by the tax court.”.

Amendment of section 110 of Act 28 of 2011, as amended by section 49 of Act 39 of 2013, section 24 of Act 13 of 2017 and section 34 of Act 33 of 2019 25

25. Section 110 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) A tax board consists of—

(a) the chairperson, who must be [a legal practitioner] selected from the panel appointed under section 111; and 30

(b) if the chairperson, after considering any legal representations by a senior SARS official or the taxpayer, considers it necessary—

(i) an accountant who is a member of the panel referred to in section 120;

(ii) a representative of the commercial community who is a member of the panel referred to in section 120; or 35

(iii) a legal practitioner who is a member of the panel referred to in section 111.”.

Amendment of section 111 of Act 28 of 2011, as amended by section 35 of Act 33 of 2019

26. Section 111 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (1) of the following subsection: 40

“(1) The Minister must, in consultation with the Judge-President of the Division of the High Court with jurisdiction in the area where the tax board is to sit, or the chief executive officer of the relevant recognised controlling bodies under section 240A of the Act, by public notice appoint legal practitioners or registered tax practitioners to a panel from which a chairperson of the tax board must be nominated from time to time.”. 45

Amendment of section 125 of Act 28 of 2011, as amended by section 26 of Act 13 of 2017

27. (1) Section 125 of the Tax Administration Act, 2011, is hereby amended by the addition of the following subsection:

“(2) The ‘appellant’ or the representative of the ‘appellant’ may appear at the hearing of an appeal in support of the appeal: Provided that if the representative of the ‘appellant’ is a person who is not a legal practitioner, the president of the tax court is satisfied that the person is a fit and proper person to appear on the ‘appellant’s’ behalf.” 5

(2) Subsection (1) comes into effect on a date to be determined by the Minister by notice in the Government *Gazette*. 10

Amendment of section 130 of Act 28 of 2011, as amended by section 61 of Act 21 of 2012 and section 53 of Act 39 of 2013

28. (1) Section 130 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (2) of the following subsection: 15

“(2) The costs awarded by the tax court under this section must be determined in accordance with the fees prescribed by the ‘rules’ or the rules of the High Court, as the case may be.”

(2) Subsection (1) comes into effect on a date to be determined by the Minister by notice in the Government *Gazette*. 20

Amendment of section 195 of Act 28 of 2011, as amended by section 55 of Act 44 of 2014

29. Section 195 of the Tax Administration Act, 2011, is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) A senior SARS official may decide to temporarily ‘write off’ an amount of tax debt[— 25

(a) if satisfied that the tax debt is uneconomical to pursue as described in section 196 at that time[; or

(b) for the duration of the period that the ‘debtor’ is subject to business rescue proceedings under Chapter 6 of the ‘Companies Act’, as referred to in section 132 of that Act].” 30

Amendment of section 236 of Act 28 of 2011, as amended by section 69 of Act 23 of 2015

30. The Tax Administration Act, 2011, is hereby amended by the substitution for section 236 of the following section: 35

“Criminal offences relating to secrecy provisions

236. A person who contravenes the provisions of section 67(2), (3) or (4), 68(2), 69(1) or [(6)] (7) or 70(5) is guilty of an offence and, upon conviction, is subject to a fine or to imprisonment for a period not exceeding two years.” 40

Amendment of section 246 of Act 28 of 2011, as amended by section 86 of Act 21 of 2012, section 84 of Act 39 of 2013, section 45 of Act 33 of 2019 and section 30 of Act 18 of 2023

31. Section 246 of the Tax Administration Act, 2011, is hereby amended—

(a) by the substitution for subsection (2) of the following subsection: 45

“(2) The individual representative under subsection (1) must be—

(a) [approved by SARS and—

(i) must be] a person who is a senior official of the company[;] or,

[(ii)] if no senior official resides in the Republic, [may be] another suitable person approved by SARS; 50

- (b) appointed by the company or by an agent or legal practitioner who has authority to appoint such a representative for the purposes of a tax Act; and
- (c) called the public officer of the company[; and
- (d) **appointed within one month after the company begins to carry on business or acquires an office in the Republic].”;** 5
- (b) by the substitution for subsection (3) of the following subsection:
 “(3) If a public officer is not appointed as required under this section, the public officer is regarded to be—
- (a) **[the director, company secretary or other officer of the company that SARS designates for that purpose]** the first person who is eligible to represent the company as public officer, in the following order of priority: 10
- (i) Managing director or equivalent; 15
- (ii) financial director or equivalent;
- (iii) company secretary;
- (iv) director or prescribed officer who has the largest shareholding in the company;
- (v) director or prescribed officer who has held office for the longest period of time; and 20
- (vi) a senior employee of the company in order of the company’s reporting hierarchy; or
- (b) any suitable person that SARS designates for that purpose.”; and
- (c) by the substitution for subsection (7) of the following subsection: 25
- (7) **[If SARS is of the opinion that a person is no longer suitable to represent the company as public officer SARS may withdraw its approval under subsection (2)(a)]** The company is regarded as not having appointed a public officer if the person appointed as public officer is—
- (a) not eligible, in terms of subsection (2) or (8), to represent the company as public officer; or 30
- (b) notified by SARS that he or she is not considered suitable to represent the company as public officer, and must, within 21 business days of the date on which paragraph (a) or (b) becomes applicable, notify SARS, in writing, of the newly appointed public officer.” 35

Amendment of section 247 of Act 28 of 2011

32. Section 247 of the Tax Administration Act, 2011, is hereby amended—

- (a) by the substitution for subsection (1) of the following subsection: 40
- “(1) **[A company referred to in section 246(1) must, within the period referred to in section 246(2)(d), appoint a place within the Republic approved by SARS at which]** SARS may serve, deliver or send the company a notice or other document provided for under a tax Act to an address provided by the company, as referred to in section 23.”; 45
- and
- (b) by the substitution for subsection (2) of the following subsection:
- “(2) Every notice, process, or proceeding which under a tax Act may be given to, served upon or taken against a company referred to in section 246(1), may be given to, served upon, or taken against its public officer[, or if at any time there is no public officer, any officer or person acting or appearing to act in the management of the business or affairs of the company or as agent for the company].” 50

Amendment of section 30 of Act 16 of 2022

33. Section 30 of the Tax Administration Laws Amendment Act, 2022, is hereby amended by the substitution for subsection (2) of the following subsection:

“(2) Subsection (1) is deemed to have come into operation on 1 September 2022, and applies to any return, for purposes of paragraph 14(2) of the Fourth Schedule to the Income Tax Act, submitted on or after that date.” 5

Short title and commencement

34. (1) This Act is called the Tax Administration Laws Amendment Act, 2024.

(2) Save in so far as is otherwise provided for in this Act, or the context otherwise indicates, the amendments effected by this Act come into operation on the date of 10 promulgation of this Act.

Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001
Contact Centre Tel: 012-748 6200. eMail: info.egazette@gpw.gov.za
Publications: Tel: (012) 748 6053, 748 6061, 748 6065