

# ENSafrica tax renewals

Below, please find issue 17 of ENSafrica's tax renewals, a snapshot of the latest tax developments in South Africa.

## legislation and draft legislation

- The Minister of Finance tables the following Bills into the National Assembly:
  - Tax Administration Laws Amendment Bill.
    - find a copy of the Bill [here](#).
  - Taxation Laws Amendment Bill.
    - find a copy of the Bill [here](#).
  - Rates and Monetary Amounts and Amendment of Revenue Laws Bill.
    - find a copy of the Bill [here](#).

## SARS publications

- **Guide on the calculation of the tax payable on lump sum benefits (issue 3)**
  - find a copy of the note [here](#).

## international

- The Organization for Economic Cooperation and Development (“**OECD**”) publishes an updated list of the members of the Inclusive Framework on BEPS.
  - find a copy of the list [here](#).
- The OECD releases a statement on OECD and the Inter-American Centre of Tax Administration joining forces in promoting stronger tax systems.
  - find a copy of the statement [here](#).
- The OECD releases a media advisory statement on the 18th International Economic Forum on Africa and the launch of Revenue Statistics in Africa.
  - find the statement [here](#).
- The OECD has published the results of its analysis of over 100 CBI/RBI schemes offered by CRS-committed jurisdictions, identifying schemes that potentially pose a high-risk to the integrity of CRS.
  - find the article [here](#).
- The OECD's Centre for Tax Policy has published its latest tax update.
  - find the link to the video presentations [here](#).

- Papua New Guinea and OECD agree new “Tax Inspectors Without Borders” partnership.
  - find the article [here](#).
- The OECD and the Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development release the first set of practice notes for developing countries on BEPS risk in mining.
  - find the practice notes here:
    - [Limiting the impact of Excessive Interest Deductions on Mining Revenue](#)
    - [Monitoring the value of Mineral Exports: Policy Options for Governments](#)
    - [Tax incentives in Mining: Minimising Risks to Revenue](#)
- The OECD publishes an article regarding “World Bank call for whole-of-government approach to combating tax evasion and corruption”.
  - find article [here](#).

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## customs and excise

- SARS publishes draft forms relating to stills and manufacture of excise goods for own use.
  - the due date for comment was 23 October 2018.
  - find the draft forms [here](#).
- SARS publishes a draft public notice on incidences of non-compliance by a person in terms of section 210(2) of the Tax Administration Act (“TAA”) that are subject to a fixed amount penalty in accordance with section 210 and 211 of the TAA.
  - the due date for comments was 31 October 2018.
  - find the draft notice [here](#).
- SARS publishes a tariff amendment notice relating to the amendments to Part 1 of Schedule No.1, by the substitution of tariff subheadings 1001.91 and 1001.99, as well as 1101.00.10 and 1101.00.90 to increase rate of customs duty on wheat and wheaten flour.
  - find Notice R.1134 [here](#).
- SARS publishes Explanatory Summary of the Tax Administration Laws Amendment Bill, 2018.
  - find Notice 648 [here](#).

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## Other important developments

- National Treasury issues a media statement inviting technical tax proposals for Annexure C of the 2019 Budget Review. The deadline for proposals is 23 November 2018.

- Find a copy of the media statement [here](#).

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