

ENSafrica tax in brief

Below, please find issue 67 of ENSafrica's tax in brief, a snapshot of the latest tax developments in South Africa.

advance tax rulings

- **BPR 367 | Employment Tax Incentive**
 - This ruling determines that students in the proposed training programme are not "employees" as contemplated in the Employment Incentive Act, 2013 ("ETI Act") and that the applicant will not be entitled to claim an employment tax incentive in respect of any of them.
 - This is a ruling on the interpretation and application of –
 - Section 1(1) of the ETI Act – definitions of "employee", "qualifying employee" and "monthly remuneration";
 - Section 2 of the ETI Act; and
 - Section 6 of the ETI Act.
 - Find a copy of the ruling [here](#).

SARS publications

- **Several forms have already been converted from Adobe to HTML5 on eFiling and as of 25 June 2021, the following forms will also be available on the HTML5 platform (the submission process for which remains unchanged):**
 - Deferment Maintenance (DFM01);
 - Voluntary Disclosure Application (VDP);
 - Special Voluntary Disclosure Application (SVDP);
 - Dividends Tax Transaction Information (DTR01);
 - e@syFile™ PAYE (EMP201 & EMP501); and
 - e@syFile™ Dividends Tax (DTR02).
- **SARS published the latest Release Notes for e@syFile™**
 - Find a copy of the Release Notes [here](#).
- **SARS published the trade statistics for May 2021**
 - Find a copy of the SARS media statement [here](#).
- **SARS published the latest VAT Connect Newsletter**
 - Find a copy of the newsletter [here](#).
- **SARS has updated the following guides:**
 - Find the Guide on How to eFile your Personal Income Tax Return [here](#).

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- Find the Comprehensive Guide to the ITR12 Return for Individuals find a copy of the guide [here](#).
 - Find the Guide to the Individual ITR12 Return for Deceased and Insolvent Estates [here](#).
 - Find the Guide on Venture Capital Companies [here](#).
 - Find the Guide for Provisional Tax [here](#).
 - Find the Book an Appointment with a SARS Branch Guide [here](#).
 - Find the Declaration of Dividends Tax via eFiling Guide [here](#).
 - **Penalties for employers**
 - As from July 2021, SARS will start to impose administrative penalties for PAYE where the employer has failed to submit the annual Employer Reconciliation Declaration Form (EMP501).
 - PAYE administrative penalties will be implemented in 1% increments over a period of 10 months from June 2021 in respect of the reconciliation ending 28/29 February 2021 and for subsequent years.
 - The imposition, adjustment or cancellation of the PAYE administrative penalty will be communicated to the employer through the Notice of Penalty Assessment (EMP301) and the statement of account (EMPSA) via eFiling and/or e@syFile communication centre.
 - Find a copy of SARS' guide on "How to submit a dispute via eFiling" [here](#).
 - **SARS and the South African Institute of Chartered Accountants ("SAICA") sign Memorandum of Understanding to help capacitate revenue collector**
 - The Commissioner for SARS, Mr Edward Kieswetter, and the CEO of the SAICA, Mr Freeman Nomvalo, have agreed to establish a mutually beneficial partnership to build capability in SARS.
 - As part of its process of ensuring that it has the requisite skills to fulfil its mandate, SARS has reached out to SAICA to assist with recruiting specialists with tax and forensic experience to help capacitate the organisation by mobilising resources from within SAICA's Chartered Accountancy membership base.
 - The collaboration will assist SARS in meeting the demand for skills in areas such as specialist auditing, transfer pricing, base erosion and profit shifting, illicit economy and high wealth individual unit.
 - Find a copy of the media release [here](#).
 - **The United States Criminal Investigation and SARS join forces to fight international crimes**
 - The Internal Revenue Service Criminal Investigation Division ("IRS-CI") and SARS enforcement divisions are joining forces to fight tax and economic crimes affecting both countries.
 - IRS-CI and SARS Criminal Investigations ("SARS CI") are working together to identify, investigate and bring to justice criminals with a nexus to both countries. Some of the crimes under investigation include international public corruption, cyber fraud, and money laundering. The newly formed partnership has already uncovered emerging schemes perpetrated by promoters, professional enablers, and financial institutions.
 - Find a copy of the media release [here](#).
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- **Donations claims for filing season 2021**
 - SARS provides clarity for taxpayers on donations made to the Solidarity Fund or any other public benefit organisations in preparation for the 2020/2021 filing season.
 - The insights relate to the following:
 - The difference between payroll and direct donations;
 - The supporting documents required; and
 - Other frequently asked questions.
 - For a copy of the Tax Exemption Institution Fact Sheet in relation to section 18A donations, click [here](#).
 - For a copy of article in relation to donations made to the Solidarity Fund, issued by SARS, click [here](#).
 - **World Bank Group survey**
 - The World Bank Group is conducting a survey on the customs barriers facing women entrepreneurs in order to find ways the government can make cross-border trade easier.
 - To take part in the survey, click [here](#).
 - **SARS webinar on home office tax requirements**
 - SARS hosted a webinar on “home office” tax requirements.
 - The webinar can be found [here](#).
 - The presentation discussed during the webinar can be found [here](#).
 - The questions asked during the webinar will be published as frequently asked questions on the home office expenses webpage, which can be found [here](#).

exchange control

- **Exchange Control Circular No. 16/2021**
 - This circular relates to the appointment of Bank of Communications Co. Limited Johannesburg Branch as an authorised dealer in foreign exchange.
 - Find a copy of the circular [here](#).
- **Exchange Control Circular No. 17/2021**
 - This circular relates to the appointment of Discovery Bank Limited as an authorised dealer in foreign exchange.
 - Find a copy of the circular [here](#).

customs and excise

- **Customs and Excise Act, 91 of 1964 | Publication details for tariff amendment notices R548, R549, R550, R551, R552, R553 and R554 respectively, as published in Government Gazette 44759 of 25 June 2021, are now available.**
 - **The third phase of the enhancements to the Registration, Licensing and Accreditation system has been implemented.**
 - The following client categories may now apply for registration or licensing electronically via eFiling:
 - Container Depots;
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- De-grouping Depots;
- Storage warehouses (CCA enterprises);
- Manufacturing Warehouses (CCA enterprises) – any goods other than goods liable to excise duty, fuel levy and environmental levy; and
- Rebate users.
- The additional system functionalities to apply for the above categories of clients have been incorporated in the [Customs Trader Portal Registration, Licensing and Accreditation Guide](#) to assist prospective clients to apply electronically via eFiling.
 - Find a copy of the Customs Trader Portal Registration, Licensing and Accreditation Guide [here](#).
 - Find a copy of the Registration, Licensing and Designation Policy [here](#).

international

- **Statement on a Two-Pillar Solution to Address the Tax Challenges Arising From the Digitalisation of the Economy | 130 countries join bold new framework for international tax reform**
 - 130 countries of the Inclusive Framework’s 139 members have agreed a two-pillar solution to address the tax challenges arising from the digitalisation of the economy. The agreed key components of each pillar are described in the statement. The remaining elements of the framework, including the implementation plan, will be finalised in October 2021.
 - Find a list of the countries who have joined the statement [here](#).
 - Find the tatement [here](#).
- **OECD presented the international update to G20 Finance Ministers,**
 - Find a copy of the “OECD Secretary-General Tax Report to G20 Finance Ministers and Central Bank Governors” [here](#).

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