

ENSafrica tax in brief

Below, please find issue 71 of ENSafrica's tax in brief, a snapshot of the latest tax developments in South Africa.

customs and excise

- **Customs & Excise Act, 1964 | Draft Excise Forms**
 - DA 185.4B3 and DA 185.4B4 forms are used by clients for the licensing of storage and special storage warehouses
 - forms have been amended to indicate separate tick boxes in respect of the business types for wine, vermouth and other fermented beverages
 - draft DA 185.4B3 – storage warehouse can be found [here](#)
 - draft DA 185.4B4 – special storage warehouse can be found [here](#)
 - comments must be sent to C&E_LegislativeComments@sars.gov.za
 - due date for comments is **20 September 2021**
- **Customs & Excise Act, 1964 | Draft Schedule Amendment**
 - draft amendment is proposed in Note 6 in Part 1C of Schedule No. 6 to the Customs and Excise Act as follows:
 - Note 6(a)(i) is being amended in order to limit the return to the warehouse where the goods were originally manufactured
 - Note 6(b)(i)(bb) is amended to correct the grammar to read “unpacked, where applicable, and transferred to [and mixed to] and mixed with stocks of materials for reprocessing
 - Note 6(d) is amended in order to substitute the reference to the rules for section 19A to read as section 20
 - draft Note in Part 1C of Schedule No.6 can be found [here](#)
 - comments must be sent to technicaltariff@sars.gov.za
 - due date for comments is **27 September 2021**
- **Customs & Excise Act, 1964 | Draft Amendment to Rules**
 - draft rules inserted under section 19 of the Customs and Excise Act relates to the requirements in respect of monitoring of certain customs and excise warehouses for the manufacture or the storage of tobacco products through CCTV cameras
 - draft Amendment to rules under sections 19, 60 and 120 –for CCTV cameras can be found [here](#)
 - comments must be sent to C&E_LegislativeComments@sars.gov.za
 - due date for comments is **3 October 2021**
- **Customs & Excise Act, 1964 | Updated Customs weekly list of unentered good**
 - weekly list of unentered goods can be found [here](#)

- **Customs & Excise Act, 1964 | Offences, Penalties and Disputes**
 - Contravention list annex to the Offences and Penalties Policy has been published
 - External Policy for Offences and Penalties can be found [here](#)
- **Customs & Excise Act, 1964 | Enhancement to the Registration, Licensing and Accreditation (RLA) system**
 - on 10 September 2021, SARS will implement an additional enhancement to the Registration, Licensing and Accreditation (RLA) system.
 - more information can be found [here](#)
 - updated Registration Licensing and Designation External Policy can be found [here](#)

SARS publications

- **media release | R15m duty-free liquor recycled back on to market**
 - SARS and the South African Police Service (SAPS), with the support of the liquor industry, have uncovered a warehouse in Mpumalanga where duty-free liquor to the value of R15-million is being recycled back on to the market
 - find the media release [here](#).
- **Maputo Corridor Engagement – SARS Authorized Economic Operator Programme**
 - SARS published a presentation: Maputo Corridor Engagement about SARS Authorized Economic Operator Programme
 - presentation can be found [here](#)
- **Income Tax Act, 1962: Average Exchange Rates**
 - SARS published Table A – A list of the average exchange rates of selected currencies for a year of assessment as from December 2003
 - SARS published Table B – A list of the monthly average exchange rates to assist a person whose year of assessment is shorter or longer than 12 months
 - Average Exchange Rate can be found [here](#)

international

- **the OECD has published the Brochure: Tax Database – Key Indicators 2021 update**
 - the brochure provides a summary of comparative information on a range of statutory tax rates and tax rate indicators in OECD countries
 - find the publication [here](#)

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