

ENSAfrica tax in brief

Below, please find issue 87 of ENSAfrica's tax in brief, a snapshot of the latest tax developments in South Africa.

customs and excise

- **Customs and Excise Act, 1964 | notice R 2215 published in *Government Gazette* No. 46648**
 - Amendments to rules under sections 19, 60, and 120 – insertion of rules numbered 19.09 in relation to the monitoring of certain customs and excise warehouses through CCTV equipment (DAR235).
 - Find a copy of the notice [here](#).
- **Customs and Excise Act, 1964 | Unentered Goods**
 - SARS published the customs weekly list of unentered goods.
 - Find a copy of the list [here](#).
- **Customs and Excise Act | Tariff amendment notices published in the *Government Gazette***
 - The tariff amendments relate to the imposition of provisional payment in relation to anti-dumping duties against the alleged dumping of frozen potato chips originating in or imported from Belgium, Germany, and the Netherlands; and
 - Find the notice [here](#).
 - The amendments to
 - Part 2 of Schedule No. 3 by the substitution of items 260.03/7318.15.41/01.08; 260.03/7318.15.42/01.08 and 260.03/7318.16.30/01.08 in order to include imports originating in or imported from Belarus, Indonesia and Turkey – ITAC Minute M09/2021 (up to and including 23 July 2022);
 - Find the notice [here](#).
 - Part 2 of Schedule No. 3 by the substitution of items 260.03/7318.15.41/01.08; 260.03/7318.15.42/01.08 and 260.03/7318.16.30/01.08 in order to include imports originating in or imported from Belarus, Indonesia and Turkey – ITAC Minute M09/2021 (with effect from 24 July 2022 up to and including 23 July 2023); and
 - Find the notice [here](#).
 - Part 2 of Schedule No. 4 by the insertion of various items under rebate item 460.15 in order to provide for a temporary rebate provision for the importation of primary flat steel products classifiable in tariff headings 72.08, 72.09, 72.10, 72.11, 72.12, 7225.1, 7225.99 and 7226.9 – ITAC Report No. 667.

- Find the notice [here](#).
- **Customs and Excise Act | Preparation of legislation | Draft documents for public comment**
 - The draft amendment is proposed to Part 1C of Schedule No. 6 to the Customs and Excise Act and includes the substitution of the description of rebate items 620.13/104.15.25/01.02/71 and 620.13/104.15.27/02.02/78
 - Find the draft for public comment [here](#).

SARS publications and other relevant information

- **Government Connect Newsletter | The June 2022 issue of the Government Connect newsletter is now available**
 - Of importance in this edition, is the tax education and information programme for government, as well as the notice regarding the opening of individual filing season, and more.
 - Find the link to Government Connect Issue 4 [here](#).
- **Legal counsel publications | Find a guide**
 - The Tax Exemption Guide for Recreational Clubs (Issue 4) has been published.
 - Find a copy of the Guide [here](#).
- **Legal counsel publications | FAQs**
 - Frequently Asked Questions: Deceased Estates (Issue 2) has been published.
 - Find a copy of the FAQs [here](#).
- **Media Release | SARS remains open for further engagement with labour**
 - SARS wishes to confirm that PSA and NEHAWU members have embarked on an industrial action as per the notice given by the union to SARS management.
 - Find a copy of the media release [here](#).
- **Update | Prohibited and restricted imports and exports list**
 - Tariff heading 4902.10 and 4902.90 is not subjected to an ITAC Import permit.
 - Find the updated prohibited and restricted imports and exports list [here](#).
- **Issuing of SADC certificates**
 - As a result of the current industrial action, SARS has issued a letter containing temporary measures that they have instituted in relation to the authorisation and authentication of SADC certificates of origin for cargo exported from South Africa.
 - Find a copy of the letter [here](#).

international OECD

- **OECD | Global Forum members' Competent Authorities exchange on their practices and experiences**

- The 9th Competent Authorities meeting was held virtually on 30 June and 1 July 2022. The event brought together 355 participants from 106 jurisdictions. Discussions covered the implementation of both the exchange of information on request (EOIR) and the automatic exchange of financial account information (AEOI) standards.
 - A copy of the press release can be found [here](#).
- **OECD | Madagascar and Honduras join multilateral convention to tackle tax evasion and avoidance**
 - Find more information on the latest updates regarding the Convention on Mutual Administrative Assistance in Tax Matters [here](#).
- **OECD | Tax challenges of digitalisation**
 - OECD invites public input on the Progress Report on Amount A of Pillar One
 - Find more information [here](#).
- **OECD | International tax reform**
 - Multilateral Convention to implement Pillar One on track for delivery by mid-2023
 - Find more information [here](#).
- **OECD | Media advisory**
 - Housing Taxation in OECD countries to launch on Thursday 21 July
 - Find more information [here](#).

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