

What's New at SARS

Date	What is it?	What is it about?
06/08/2021	Latest Tax Practitioner newsletter now available	6 August 2021 – The latest Tax Practitioner Connect Newsletter issue 23 deals with a few topics including Registered Representatives, the enhanced Tax Compliance Status system, Administrative penalties for PAYE non-compliance, SARS concerns about the increase in complaints against tax practitioners and Tax Practitioners using the SARS Call Centre. For this and more, see the Tax Practitioner Connect Newsletter issue 23 .
06/08/2021	Legal Counsel – Legal Advisory – Interpretation Notes – IN 61 – 80	6 August 2021 – Income Tax Act, 1962: The following Interpretation Notes were published: <ul style="list-style-type: none"> • Interpretation Note 79 (Issue 3) – Produce Held by Nursery Operators • Interpretation Note 69 (Issue 3) – Game Farming
06/08/2021	Legal Counsel – Legal Counsel Archive – Interpretation Notes	6 August 2021 – Income Tax Act, 1962: The following Interpretation Notes have been archived : <ul style="list-style-type: none"> • Interpretation Note 79 (Issue 2) – Produce Held by Nursery Operators • Interpretation Note 69 (Issue 2) – Game Farming
06/08/2021	Legal Counsel – Legal Counsel Publications – Find a Guide – Income Tax	6 August 2021 – Income Tax Act, 1962: Basic Guide to Tax Exemption for Public Benefit Organisations (Issue 3)
06/08/2021	Legal Counsel – Preparation of Legislation – Draft Documents for Public Comment	6 August 2021 – Income Tax Act, 1962: The following draft documents have been published for public comment: <ul style="list-style-type: none"> • Draft Interpretation Note on Disposal of Assets by Deceased Person, Deceased Estate and Transfer of Assets between Spouses • Draft Tax Exemption Guide for Institutions, Boards or Bodies

		<ul style="list-style-type: none"> Draft Tax Exemption Guide for Companies Wholly Owned by Institutions, Boards or Bodies <p>Due date for public comment: 10 September 2021 (draft Interpretation Note) and 8 October 2021 (draft Guides)</p>
06/08/2021	MobiApp enhancements	<p>6 August 2021 – The SARS MobiApp has been enhanced. You can now request your Tax Compliance Status on the MobiApp, and request an eBooking appointment with SARS without having to login first. For the detail see the updated Guide to the SARS MobiApp.</p>
05/08/2021	Media Release – SARS Customs seized illicit cigarettes to the value of R 10-million	<p>5 August 2021 – Customs officials of the South African Revenue Service (SARS) seized illicit cigarettes declared as tissue paper to the value of R 10-million at the Durban harbour this past weekend. See the media release: R10-million of illicit cigarettes declared as tissue paper.</p>
05/08/2021	Media Release – SARS update on filing season for individuals and trusts	<p>5 August 2021 – The South African Revenue Service (SARS) wishes to remind non-provisional taxpayers to file their returns by using the safe and convenient digital channels that are available to meet the deadline of 23 November 2021.</p> <p>The digital channels available for various services include eFiling, the SARS MobiApp, the website and the newly introduced SMS service. They are safe to use and will help to prevent infection from Covid-19 as taxpayers can use them from the comfort of their home.</p> <p>The SMS service allows taxpayers with limited data and access to computers or smart phones to send an SMS to SARS by using the number 47277 to check if they need to submit a return (as all taxpayers are not required to submit a return).</p> <p>Taxpayers can also send an SMS to 47277 to request a tax reference number and a statement of account or balance statement. It can also be used to book an appointment to speak to a SARS agent or visit a branch. Details on how to use the SMS service are available on the SARS website www.sars.gov.za</p> <p>Other digital channels such as eFiling and the SARS MobiApp can be used to reset a username and password, to file a return, obtain a tax compliance status, make a payment and many more.</p>

		<p>SARS sent out 3.4 million auto assessments from 1 July. Nearly 1 million taxpayers to date have accepted the auto assessment, with about 800 000 of them accepting without any changes. This represents an 82% acceptance rate.</p> <p>All of these interactions with SARS have been performed using eFiling and the MobiApp, with the MobiApp seeing a 60% increase in usage from last year.</p> <p>SARS has paid out R 8 billion in refunds, which constitutes 87% of those taxpayers who were due to receive it. The refunds were paid to the taxpayer within 72 hours, which is further evidence that digital channels have been working to the benefit of taxpayers.</p> <p>Taxpayers who are not able to use any of these services may book an appointment to visit any of the SARS branches which will re-open on 16 August. The request for an appointment will be confirmed by SARS and only taxpayers with confirmed appointments will be prioritised, and other taxpayers will be attended thereafter.</p> <p>In addition, SARS will use other External Service Nodes such as mobile tax units and pop-up kiosks in various high-density areas to broaden even further our services to taxpayers. Details about dates and locations will be posted on the SARS website www.sars.gov.za</p> <p>Commissioner Edward Kieswetter said, "I wish to call on taxpayers to carefully consider whether it is absolutely necessary to visit a branch or rather use our upgraded and convenient digital channels."</p> <p>For more information, contact SarsMedia@sars.gov.za</p>
04/08/2021	Unemployment Insurance Fund ceiling earnings	<p>3 August 2021 – As from 1 June 2021, the maximum earnings ceiling for the Unemployment Insurance Fund (UIF) is R17 712 per month or R212 544 annually. For employees who earn more than this amount, the contribution is calculated using the maximum earnings ceiling amount. Therefore the maximum contribution which can be deducted, for employees who earn more than R17 712 per month, is R177,12 per month. This increase from R14 872 per month to R17 712 per month has been document in the Government Gazette no. 44641 of 28 May 2021 or see the UIF webpage.</p>

04/08/2021	Update on Export Duty on Scrap Metals	4 August 2021 – In 2020, Export Duty on Scrap Metals was introduced in the Customs and Excise Act (1964), (the Act). The duty on the exportation of scrap metals is compulsory for imported, locally obtained or manufactured scrap metal effective, 1 August 2021. As of this date, certain ferrous and non-ferrous waste and scrap metals will be subject to an ad valorem duty rate. For an overview of the key legislative requirements that are applicable view the Export Duty on Scrap Metal guide . Frequently asked questions have been published on the Export Duty on Scrap Metals webpage .
04/08/2021	Updated Customs weekly list of unentered goods	4 August 2021 – Updated Customs weekly list of unentered goods
02/08/2021	Legal Counsel – Secondary Legislation – Tariff Amendments 2021	2 August 2021 – Customs & Excise Act, 1964: Publication details for tariff amendments notices R671, R672 and R673, as published in Government Gazette 44923 of 2 August 2021 , are now available
02/08/2021	SARS vacancies	2 August 2021 – We are hiring! SARS has a number of vacancies. For more information please visit our Careers website .
02/08/2021	Updated Prohibited and Restricted Goods List	2 August 2021 – Amendment made to Tariff heading 49.01 – ITAC permit is not required for tariff heading 49.01. See the P&R list here .