

What's New at SARS

Latest SMME Connect newsletter is now available

6 May 2022 – [The latest Small, Medium and Micro Enterprise \(SMME\) Connect newsletter May issue is now available.](#)

Third Party Data Submission Platforms – Planned Maintenance

6 May 2022 – Please note that the Production platforms for both Secure File Gateway and Connect: Direct will be temporarily offline for planned maintenance between 03:00 and 06:00 on Saturday 07 May 2022. Please do not submit any files in the Production environment during this time, as they will not be processed.

Tender

6 May 2022 – [RFP45/2021 – Appointment of panel of service providers for debt collection and related services](#)

Tender

3 May 2022 – RFI0001/2022: Document Conversion from PDF to HTML.
[Questions and answers](#)

Media Release: Rhino horn found in luggage at OR Tambo International Airport

29 April 2022 – Customs officers of the South African Revenue Service (SARS), in collaboration with other government departments, intercepted the luggage of a female South African passenger at OR Tambo International Airport which contained twelve (12) pieces of rhino horn weighing 30.7 kilograms. The interception of the rhino horn came after the SARS Customs and other government officials received a tip-off regarding a passenger travelling to Dubai. The Customs team reacted swiftly and accompanied the female passenger to the Customs area for further Customs inspection. The two luggage bags and a box were inspected by a baggage scanner that identified irregular images suspected to be rhino horn. This led to a physical inspection of the luggage and box in which twelve (12) pieces of rhino horn, weighing 30.7kg were found. The passenger together with the rhino horn were handed to the South African Police Service after which a criminal case was opened for further investigation. [See the full media statement here.](#)

Tender

29 April 2022 – RFP02/2021: [Appointment of a Chairperson for the SARS National Bargaining Forum](#)

Trade Statistics for March 2022

29 April 2022 – The South African Revenue Service (SARS) today releases trade statistics for March 2022 recording a preliminary trade balance surplus of R45.86 billion. These statistics include trade data with Botswana, Eswatini, Lesotho and Namibia (BELN). The year-to-date (01 January to 31 March 2022) preliminary trade balance surplus of R62.10 billion is a deterioration from the R99.06 billion trade balance surplus for the comparable period in 2021. Exports increased by 9.8% year-on-year whilst imports increased by 21.3% over the same period. The R45.86 billion preliminary trade balance surplus for March 2022 is attributable to exports of R185.82 billion and imports of R139.96 billion. Exports increased by R43.88 billion (30.9%) between February and March 2022 and imports increased by R9.51 billion (7.3%) over the same period. [See the full media statement here.](#) [Or visit the Trade Statistics webpage.](#)

Tenders

29 April 2022 – RFP39/2021: Appointment of a Panel for Design and Engineering Consultants. [Briefings session presentation](#) and [Questions and answers](#).

Legal Counsel – Secondary Legislation – Tariff Amendments 2022

29 April 2022 – Customs & Excise Act, 1964: Publication details for [tariff amendment notices R2052 and R2053](#), as published in *Government Gazette* 46293 on 29 April 2022, are now available

Legal Counsel – Secondary Legislation – Tariff Amendments 2022

28 April 2022 – Customs & Excise Act, 1964: The [tariff amendment notices](#), scheduled for publication in the *Government Gazette*, relate to the amendments to –

- Part 1D of Schedule No. 6, by the insertion of Note 10 in order to align with refund provisions for malt beer and other fermented beverages (with effect from 29 April 2022); and
- Part 1 of Schedule No. 1, by the creation of separate 8-digit tariff subheadings under tariff heading 1102.20 for super fine maize meal (with retrospective effect from 1 April 2022). Publication details will be made available later.

Legal Counsel – Preparation of Legislation – Draft Documents for Public Comment

28 April 2022 – Customs & Excise Act, 1964: [Draft Amendment to Forms](#) –

- Substitution of forms –
 - DA 185.4B1 – Licensing Client Type 4B1 – Special Manufacturing Warehouse; and
 - DA 260 – Traditional African Beer and Alcohol Powder Products (SVM) – Special Manufacturing Warehouse. Due date for public comment: 13 May 2022.

PAYE Employer Reconciliation BRS V21.1

28 April 2022 – The [BRS V21.1](#) has been updated with a new source code for Long Service Cash Awards and amended validation rules for source codes 3231, 3232, 3234, 7004 and the descriptions for source codes 3601, 3605, 3835, 4587, 7002.

Customs Weekly List of Unentered Goods

26 April 2022 – [Customs Weekly List of Unentered Goods](#)

PAYE Admin penalties now available on eFiling

25 April 2022 – SARS is committed to modernising its service offering to taxpayers and has introduced changes to its systems and processes. Please note that from today 25 April 2022, SARS will no longer accept manually filed Pay-As-You-Earn (PAYE) disputes and penalty remission requests. The PAYE request for remission or dispute process for Administrative penalties is now available on the existing eFiling platform. Employers can now dispute late payment penalties and administrative penalties online. [Click here to view the guide.](#)

Third Party Data

25 April 2022 – [How to view submitted third party data returns or data files via eFiling – External-Guide](#)

Tax Directives legislative changes implemented

- **25 April 2022 – Legislative changes to the Tax Directives process have been implemented.** The following information is important for Fund Administrators, Insurers, Tax Practitioners, Advisors and taxpayers.
 - Taxpayers who are members of a pension preservation or provident preservation fund, who have reached retirement age and are 55 years and older are now allowed to transfer the retirement benefit to another preservation fund or a retirement annuity fund tax neutral on a Form A&D – reason Transfer before Retirement [par 2(1)(c)]

- Taxpayers can now, on retirement, elect to use two thirds ($\frac{2}{3}$) or more of the total value of the retirement interest in the fund to provide a pension and / or annuity or purchase a living annuity and / or a guaranteed annuity from an Insurer. Alternatively, they can elect to keep a portion of the retirement interest in the fund which will provide a pension and / or annuity and use a portion to purchase a living annuity and / or a guaranteed annuity from an Insurer. However, it is important to note that the condition placed on a purchase of an annuity is that the value of each annuity (living and / or guaranteed and / or remaining in the fund) must be R165 000 and above, respectively.
- A new reason has been added on the IRP3a to cater for foreign companies that are not registered for Pay As You Earn to make severance payments to South African tax residents who have performed work within the Republic for the said company. When the employer pays the employee, the tax practitioner or SARS will select reason <Severance benefit – Paid by a non-resident Employer>
 - When the taxpayer/Tax Practitioner completes the return, a new field will be added on the ITR12 to cater for payments made by foreign entities. The taxpayer/Tax practitioner must select <Y>
 - This will open a container whereby <new source code 3925> will be generated to capture the amount of the severance benefit received and the Tax Directive number which would have been issued for this purpose. [Click here to access the updated guide.](#)

Mobile Tax Units

25 April 2022- The Western Cape [schedules for Mobile Tax Units](#) have been published.

Customs – Prohibited and Restricted Goods List

22 April 2022 – Import permit from ITAC is no longer required for Tariff 4903.00. For more information, please see the following webpage: [Prohibited, restricted and counterfeit goods.](#)

Legal Counsel – Preparation of Legislation – Draft Documents for Public Comment

22 April 2022 – National Legislation: Revised Draft Bill

- [Revised Draft Bill](#) – 2022 Draft Rates and Monetary Amounts and Amendment of Revenue Laws Bill (2022 Draft Rates Bill)

Tax Directives

20 April 2022 – Independent Software Vendors (ISVs) please note the changes stated in the Tax Directives Interface Specification ([IBIR-006 Rev 6.303](#)) will go live on 25 April 2022. No Directive files should be submitted after 15:00 on 22 April 2022. Applications can be submitted from 25 April 2022.

SARS anti-fraud leaflet

19 April 2022 – [SARS anti-fraud leaflet: Protect your profile](#)

Customs Registration Licensing

19 April 2022 – Updated document: [Registration Licensing and Designation – External Policy](#). The facility codes used in Box 30 on the Customs Clearance Declaration (CCD) have been updated to include the licensing of a new container depot in Cape Town. If the applicable facility codes listed in SC-CF-19-A02 is not inserted in Box 30 on the CCD, Customs will not be able to transmit electronic messages to the licensed facility in terms of the status of the consignment and the CCD will be rejected.

Legal Counsel – Secondary Legislation – Tariff Amendments 2022

19 April 2022 – Customs & Excise Act, 1964: Publication details for [tariff amendment notice R2030](#), as published in *Government Gazette* 46248 on 19 April 2022, are now available

Legal Counsel – Secondary Legislation – Tariff Amendments 2022

18 April 2022 – Customs & Excise Act, 1964: The [tariff amendment notice](#), scheduled for publication in the *Government Gazette*, relates to the amendments to –

- Part 1 of Schedule No. 2, in order to amend the anti-dumping duties imposed on the species, *Gallus Domesticus*, originating in or imported from the Netherlands, in order to include Pluimveeslachterij C van Miert BV, Pluimveeslachterij Mieki Hunsel BV and Frisia Foods BV on the list of companies exempted from paying the duties – Minute 13/2022 addendum to ITAC Report 666 (with retrospective effect from 23 August 2021). Publication details will be made available later.

Scam

14 April 2022 – New scam: [SARS eFiling notification](#)

Tender

14 April 2022 – RFP50/2021: [Provision of Fleet Management Services for a Period of Five \(5\) Years](#)