

What's New at SARS

Legal Counsel – Dispute Resolution & Judgments – High Court: 2022–2020

11 November 2022 – Tax Administration Act, 2011

- [*Wingate-Pearse v CSARS* \(54038/20\) \[2022\] ZAGPPHC 732 \(30 September 2022\)](#)

Contract (Written settlement agreement) – Interpretation: *Parol* evidence rule – Whether court restricted to recordal of settlement or whether regard may be had to extrinsic evidence adduced by way of affidavit – Procedure and evidence – dispute of fact on the papers – referral for oral evidence – Costs – appropriate order.

Legal Counsel Publications – Tables of Interest Rates

11 November 2022 – Income Tax Act, 1962: [Tables of Interest Rates](#)

- Table 1 – Interest rates on outstanding taxes and interest rates payable on certain refunds of tax
- Table 2 – Interest rates payable on credit amounts

Media release: SARS' public apology to employees adversely affected by its action

10 November 2022 – Media statement and public apology to former SARS employees who were adversely affected by actions taken by SARS, and certain third parties, during 2014 – 2018. As a further milestone in its journey to rebuilding public confidence and trust, SARS is pleased to announce that it has settled with former employees who were adversely affected by events that unfolded during the capture of SARS between 2014 and 2018. [See the full media statement here.](#)

Tender

10 November 2022 – Extension of closing date for [RFP08/2022: SARS Technical Security Modernisation Tender](#). Please note that the closing date for the above-mentioned bid had been extended to Wednesday, 30 November at 11:00. [Click here to view the extension letter.](#)

Administrative penalties for late submission of tax returns

10 November 2022 – This notice serves as a reminder of the change to the dispensation relating to the late submission of a tax return. With effect from 1 December 2022*, administrative penalties relating to the late submission of a tax return will be charged when one or more tax return(s) relating to tax years from 2007 up to 2020 are outstanding. Prior to this change, taxpayers were only liable for administrative penalties for late submission if they had two or more tax returns outstanding for these tax years. For more information, see the [Admin Penalty webpage](#).

*Government Gazette Notice 1531, published in Government Gazette No. 45440 on 26 November 2021.

Interruption to SARS Third Party Data production platforms

10 November 2022 – Please note that the Production platforms for both Secure File Gateway and Connect:Direct will be temporarily offline for planned maintenance from 18:00, **Secure File Gateway – 16 hours** and **Connect Direct – 2 hours** on **Friday 11 November 2022**. Please do not submit any files in the Production environment during this time, as they will not be processed.

Legal Counsel – Dispute Resolution & Judgments – High Court: 2022–2020

9 November 2022 – [High Court judgments](#)

- *CSARS In re: Cyril and Another v Additional Magistrate, Magistrates Court for the Region of Alexander and Another* (28948/2020) [2022] ZAGPJHC 830 (25 October 2022)
- *Attieh and Others v CSARS* (33784/2019) [2022] ZAGPPHC 653 (6 September 2022)
- *BP South Africa (Pty) Ltd v CSARS* (A24/2021) [2022] ZAGPPHC 542 (20 July 2022)

Summaries are available on the high court judgments page.

Customs Weekly List of Unentered Goods

9 November 2022 – [Customs Weekly List of Unentered Goods](#)

Mobile Tax Units

9 November 2022 – Updated [mobile tax unit schedules for Northern Cape](#). Please note the change in venues for Kuruman and Springbok.

Tender

8 November 2022 – [RFP23/2022: The request to appoint a service provider for WhatsApp business solution platform for a period of five \(05\) years](#). The following documents are now available:

- [Communication number 6](#)
- [Pricing response template](#)

Tender

8 November 2022 – Extension of closing date for [RFP23/2022: The request to appoint a service provider for WhatsApp business solution platform for a period of five \(05\) years](#). Please note that the closing date for the above-mentioned bid has been extended to Tuesday, 22 November 2022 at 11:00. [Click here to view the extension letter](#).

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

8 November 2022 – Customs & Excise Act, 1964

- [Draft amendments to rules under sections 15 and 120](#) – To pilot electronic traveller management system

Due date for comment: 22 November 2022.

Legal Counsel – Dispute Resolution & Judgments – High Court: 2022–2020

8 November 2022 – [High Court judgments](#)

- *CSARS v Poulter In re: Poulter v CSARS* (A74/2021) [2022] ZAWCHC 206 (25 October 2022)
- *Puma Energy Procurement South Africa (Pty) Ltd v CSARS* (A86/2021) [2022] ZAGPPHC 714 (20 September 2022)
- *Regiments Fund Managers (PTY) Ltd and Others v CSARS and Another* (33815/2021) [2022] ZAGPJHC 636 (5 September 2022)
- *CRRC E Loco Supply Pty Ltd v CSARS* (37766/2021) [2022] ZAGPPHC 527 (18 July 2022)
- *Forge Packaging Pty Ltd v CSARS* (21634/2021) [2022] ZAWCHC 119 (13 June 2022)
- *CSARS v Morgan Beef Pty Ltd* (66096/2020) [2022] ZAGPPHC 367 (2 May 2022)

Summaries are available on the high court judgments page.

Legal Counsel – Dispute Resolution & Judgments – Supreme Court of Appeal: 2022–2020

7 November 2022 – Income Tax Act, 1962

- [CSARS v The Thistle Trust](#) (516/2021) [2022] ZASCA 153 (7 November 2022)

Revenue – capital gains tax – Income Tax Act 58 of 1962 – capital gains determined in respect of trusts’ disposal of assets vested in a resident trust beneficiary, who in turn made a distribution to its beneficiaries in the same year of assessment – whether section 25B or paragraph 80(2) of Schedule 8 is applicable – whether the appellant was correct in imposing an understatement penalty of 50% and interest.

Legal Counsel – Dispute Resolution & Judgments – High Court: 2022–2020

7 November 2022 – [High Court judgments](#)

- *CSARS v Esibonga Investment (Pty) Ltd and Others* (16177/21) [2022] ZAWCHC 144 (29 July 2022)
- *Peter v CSARS* (A162/20 and IT 13720) [2022] ZAGPPHC 550 (18 July 2022)
- *CSARS v Esibonga Investment (Pty) Ltd and Others* (16177/21) [2021] ZAWCHC 250 (2 December 2021)

Summaries are available on the high court judgments page.

Stay Alert – False Social Media Profiles

7 November 2022 – Beware of scammers who create false social media identities and impersonate employees of SARS. Their goal is to steal your information such as personal, tax, banking and eFiling details like login credentials, passwords, pins, credit/ debit cards.

Remember to always use the official and secure SARS service channels available on: [Contact Us | South African Revenue Service \(sars.gov.za\)](#)

Media release: SARS furthers International Tax Cooperation in Africa and among BRICS countries

4 November 2022 – The South African Revenue Service (SARS) participated in two multilateral meetings in the current week to cement international tax co-operation in Africa and among the BRICS Countries (Brazil, Russia, India, China and South Africa). In line with our Strategic Objective 8-working with stakeholders and Strategic Objective 9-building public confidence and trust, SARS has been progressively working to rebuild our international partnerships with key organizations such as OECD, Global Forum on Tax Transparency, ATAF, WCO, SADC, SACU, United Nations and the IMF as well as bilaterally with other Tax and Customs administrations. SARS actively participates and contributes constructively at these forums as was evident again during the past week.

The first meeting was the hybrid 7th Annual General Assembly of the African Tax Administration Forum (ATAF) in Lagos, Nigeria, from 31 October to 3 November 2022. This was followed by the virtual meetings of BRICS, hosted by the State Taxation Administration (STA) of China as the current BRICS Chair. This comprised of the BRICS Tax Experts and Heads of Tax Authorities on 2 and 3 November 2022.

[See the full media statement here.](#)