

# What's New at SARS

Date	What is it?	What is it about?
17/09/2021	Customs officers: Implementation of a Manual Case Creation (MCC) MobiApp	17 September 2021 – On 20 September 2021, SARS will implement enhancements to the Inspection Workflow System by introducing a Mobile Manual Case Creation (MCC) Application (MobiApp) at designated land ports of entry. See the <a href="#">Letter to Trade</a> .
17/09/2021	Legal Counsel – Secondary Legislation – Tariff Amendments 2021	17 September 2021 – Customs & Excise Act, 1964: Publication details for <a href="#">tariff amendment notice R871, as published in Government Gazette 45170 on 17 September 2021</a> , are now available
17/09/2021	Media Release – Unregistered tobacco manufacturing plant uncovered	17 September 2021 – An unregistered tobacco manufacturing plant that produces molasses / shisha tobacco products has been uncovered during a search and seizure operation conducted in Gauteng. See the media release: <a href="#">Unregistered tobacco manufacturing plant uncovered</a> .
17/09/2021	Pop-up SARS branches	17 September 2021 – The <a href="#">Pop-up branches schedule for Gauteng South</a> has been published.
17/09/2021	Tenders	17 September 2021 – <a href="#">Communication #5</a> for RFP14/2021 Procurement of Third Party Data and Related Services, has been published.

17/09/2021	Tenders	17 September 2021 – <a href="#">Awarded Tenders</a> list for 2019/2020 has been updated.
17/09/2021	What is the difference between a verification and an audit?	<p>17 September 2021 – What is the difference between a verification and an audit? Being selected for an audit and being selected for verification are two different processes.</p> <p><b>What is Verification?</b> Verification is a face-value verification of the information declared by the taxpayer on the declaration or in a return. We will notify you that the return or declaration is subject to verification. SARS will conclude the verification within <b>21 business days</b> from the date all required relevant material is received, if your return is for the current filing period.</p> <p><b>What is an Audit?</b> An audit is an examination of the financial and accounting records and/or the supporting documents of the taxpayer to determine whether the taxpayer has correctly declared his/her tax position to SARS. A notification of the audit will be issued as well as a notification where additional material is required. Progress reports of the stage of the audit will be issued at intervals of <b>90 calendar days</b> from the date of the Notification of Audit.</p> <p>For more information, see our <a href="#">Being Audited or Selected for Verification webpage</a>.</p>
16/09/2021	Legal Counsel – Preparation of Legislation – Draft Documents for Public Comment	<p>16 September 2021 – Income Tax Act, 1962: <a href="#">Draft documents</a></p> <ul style="list-style-type: none"> <li>• Draft Interpretation Note – Associations – Funding Requirement (published for a second round of public comment)</li> <li>• Draft Tax Exemption Guide for Small Business Funding Entities</li> </ul>

		<b>Due date for public comment: 5 November 2021 (draft interpretation note) and 19 November 2021 (draft guide)</b>
16/09/2021	Legal Counsel – Secondary Legislation – Tariff Amendments 2021	<p>16 September 2021 – Customs &amp; Excise Act, 1964: The <a href="#">tariff amendment notice</a>, scheduled for publication in the <i>Government Gazette</i>, relates to the amendments to –</p> <ul style="list-style-type: none"> <li>Part 1 of Schedule No. 1, by the substitution of tariff subheading 7325.91 in order to increase the general rate of customs duty on grinding balls from free of duty to 15% – ITAC Report No. 638</li> </ul> <p>Publication details will be made available later</p>
15/09/2021	Tenders	<p>15 September 2021 – The <a href="#">non-compulsory virtual briefing session details</a> for RFP03/2021 Provision of Professional Services Related to the Protection of Personal Information Act No. 4 of 2013, have been published.</p>
15/09/2021	Updated Customs weekly list of un-entered good	<p>15 September 2021 – Updated <a href="#">Customs weekly list of un-entered goods</a></p>

15/09/2021	Updated Insolvency information	<p>15 September 2021 – The Personal Income Tax (PIT) Insolvency webpage was updated with information including when is an individual regarded as insolvent, what is the effect of sequestration and who is responsible for the tax affairs of the insolvent estate. For more information, see the <a href="#">PIT Insolvency webpage</a>.</p>
14/09/2021	Invitation to Excise Environmental Levies and Taxes Webinar	<p>14 September 2021 – All Traders and Travellers are invited to join a live webinar to discuss the latest on Excise Environmental Levies and Taxes. It is one of the South African government’s objectives to preserve the environment, reduce pollution and to give effect to certain international treaties on climate change and pollution. SARS has therefore introduced certain environmental levies which are administered through the Customs and Excise Act 91 of 1964 (the Act). Chapter VA of the Act with its related Rules is dedicated to the administration of the environmental levies, including the Carbon Tax Act which came into effect on 01 June 2019. Keep an eye on the <a href="#">Excise webpage</a> for follow-up information.</p> <p>The details of the event are as follows:</p> <p><b>Theme:</b> Excise Environmental Levy and Taxes  <b>Date:</b> Thursday, 16 September 2021  <b>Time:</b> 17:00-19:00  <b>Platform:</b> YouTube on <a href="https://youtu.be/ML98HG9xB9g">https://youtu.be/ML98HG9xB9g</a></p> <p>For more information, see the <a href="#">presentation here that will be delivered during the webinar</a>.</p> <p>If you have questions on environmental levies and taxes, please email <a href="mailto:Questions@sars.gov.za">Questions@sars.gov.za</a>.</p>

14/09/2021	Tenders	14 September 2021 – New tender: <a href="#">RFP03/2021 Provision of Professional Services Related to the Protection of Personal Information Act No. 4 of 2013</a>
13/09/2021	Corporate Income Tax enhancements	13 September 2021 – Enhancements and legislative changes were implemented for Corporate Income Tax. It includes updates to the forms and notices for companies, an update on the Understatement penalty (USP), changes to sunset dates for corporate tax incentives and updates to the ITA34C. For more information, see the <a href="#">IT-ELEC-03-G01 – How to complete the company Income Tax return ITR14 eFiling – External Guide</a> and the updated <a href="#">IT-GEN-04-G01 – How to complete the Income Tax Return ITR14 for companies.</a>
13/09/2021	Enhancements to the eFiling payment arrangement process	13 September 2021 – eFiling has been enhanced with the functionality to enable taxpayers to request Deferral Payment Arrangements. This functionality will allow taxpayers to make a payment arrangement request without the need to visit a SARS branch office or contact the SARS Contact Centre. On eFiling, the payment arrangement request functionality will be limited to these tax types: Personal Income Tax (PIT), CIT, Dividends Withholding Tax, VAT, PAYE/UIF/SDL and Admin-Penalties. For more information, see the <a href="#">GEN-DC-20-G03 – Deferral of Payment Arrangements on eFiling – External Guide.</a>
13/09/2021	Launch of Employer Interim Reconciliation 2021	13 September 2021 – This year, the Employer Interim Reconciliation Declaration (EMP501) submission period opens on 13 September 2021 and closes on 31 October 2021. The latest version of e@syFile™ Employer will be available from 13 September 2021. Employers with less than 50 employees can use either SARS eFiling or e@syFile™ Employer to submit their reconciliation documents. e@syFile™ Employer’s enhancements include allowing up to five Tax Directives with additional fields required from 2022 Tax Year, import and pre-submission validation upgrades,

		<p>enhancements to EMP501 process, updated HTML5 forms: EMP201, EMP501 and IRP5/IT3a. For more information see our <a href="#">PAYE webpage</a> and the following updated Guides:</p> <ul style="list-style-type: none"> <li>• <a href="#">PAYE-AE-06-G07 – Guide for Validation Rules Applicable to Reconciliation Declarations 2022 – External Guide</a></li> <li>• <a href="#">PAYE-AE-06-G08 – Guide for Completion and Submission of Employees Tax Certificates 2022 – External Guide</a></li> <li>• <a href="#">PAYE-AE-06-G06 – Guide for Codes Applicable to Employees Tax Certificates 2022 – External Guide</a></li> <li>• <a href="#">PAYE-GEN-01-G05 – Guide for Employers in respect of Employment Tax Incentive – External Guide</a></li> <li>• <a href="#">GEN-REG-01-G04 – How to Complete the Registration Amendments and Verification Form RAV01 – External Guide</a></li> <li>• <a href="#">UIF-GEN-01-G01 – Guide for Employers in respect of the Unemployment Insurance Fund – External Guide</a></li> <li>• <a href="#">PAYE-easyFile-G001 – e@SYFILE™ Employer Guide – External Guide</a></li> <li>• <a href="#">PAYE-GEN-01-G16 – Guide for Employers iro Employees Tax for 2022 – External Guide</a></li> <li>• <a href="#">EMP-GEN-02-G01 – A Guide for the Employer Reconciliation Process – External Guide</a></li> </ul>
13/09/2021	Media Release – Customs officers make R40m drug bust at OR Tambo International Airport	<p>Customs officers of the South African Revenue Service (SARS), seized 67 pieces of calcium hydroxide used to produce crystal methamphetamine, commonly referred to as “ice” or “tik”. The “party drug” weighing 132.41kg and valued at R40-million, was intercepted at a cargo terminal at the OR Tambo International Airport. See the media release:<a href="#">Customs officers make R40m drug bust at OR Tambo International</a></p>

		<a href="#">Airport.</a>
13/09/2021	Tenders	13 September 2021 – <a href="#">Communication #3 – Questions and Answers</a> for RFP14/2021 Third Party Data and Related Services has been published.
13/09/2021	Tenders	13 September 2021 – <a href="#">Services Agreement</a> document for RFP15/2021 Procurement and Support of the PADS4 Video and Digital Signage Solution (Smart Displays), has been published.
13/09/2021	Update on Trusts 2021 Filing Season	13 September 2021 – SARS implemented form and system changes to the Income Tax Return for Trusts (ITR12T), the Notice of Assessment for Trusts (ITA34T), letters and guides. A few source code descriptions will also be updated. For more information, see the updated <a href="#">IT-AE-37-G02 – Step by Step Guide to complete your Trust return via eFiling – External Guide</a> and the updated <a href="#">IT-AE-36-G02 – Comprehensive Guide to the Income Tax return for Trusts – External Guide</a> . The changes are also summarised on the <a href="#">Trusts Filing Season 2021 changes webpage</a> .
13/09/2021	Update: eFiling forms converted to HTML5	<p>13 September 2021 – The following PDF forms on eFiling were converted to HTML5 format for better user experience and compatibility:</p> <ul style="list-style-type: none"> <li>• MIT02 – Medical Scheme Contribution/Insurance Payment Declaration</li> <li>• TCR01 – Tax Compliance Status Request</li> <li>• RM001 – Entity Merge on eFiling</li> <li>• RAV01 – Registration Amendments and Verification Form</li> </ul> <p>The following guides were updated with the new HTML screens:</p>

		<ul style="list-style-type: none"> <li>• <a href="#">GEN-ENR-01-G06 – How to declare medical scheme contributions and insurance payments via eFiling – External Guide</a></li> <li>• <a href="#">GEN-ELEC-08-G01 – Guide to the Tax Compliance Status functionality on eFiling – External Guide</a></li> <li>• <a href="#">GEN-ELEC-15-G01 – Guide to the Entity Merge Functionality on eFiling – External Guide</a></li> <li>• <a href="#">GEN-REG-01-G04 – How to Complete the Registration Amendments and Verification (RAV01) Form – External Guide</a></li> </ul>
13/09/2021	Updated Admin Penalties for Personal Income Tax	<p>13 September 2021 – A once-off penalty will be imposed for late submission of Personal Income Tax returns for taxpayers who responded to the auto assessment after SARS has issued an original assessment based on estimate. For more information, see the <a href="#">GEN-PEN-05-G01 – How to Dispute Administrative Penalties via eFiling – External Guide</a>.</p>
13/09/2021	Updated e@syFile™ Employer version 7.1.6	<p>13 September 2021- a new version of e@syFile was released. The changes include:</p> <ul style="list-style-type: none"> <li>• Introducing source code and validation changes for the 2022 Tax Year as detailed in the SARS PAYE BRS V 20</li> <li>• Adjustment to Directives table on IRP5 manual capture screen to include new required fields as detailed in the SARS PAYE BRS</li> <li>• Introducing new functionality for the merging of duplicate employee records and reassigning certificates between employee records</li> <li>• Introducing a new option on the EMP501 Declaration page where users can request re-instatement of ETI in cases where an incorrect, future dated submission without ETI was submitted</li> <li>• Introducing new functionality when users select a future-dated Period of</li> </ul>



		<p>Reconciliation. A request for deregistration of the PAYE number will be included in the submission, including a reason and date of deregistration</p> <ul style="list-style-type: none"> <li>• Enhancements and updated response messages to the current processes for EMP201 and EMP501 submissions in cases where Estimated Assessments were raised for specific periods</li> <li>• Correction to the Full Resubmission process to include all certificates for the selected reconciliation period.</li> </ul> <p>For more information, see the <a href="#">Release Notes version 7.1.6</a>.</p> <p><a href="#">To download e@syFile, click here.</a></p>
13/09/2021	Updated IT3 Third Party Data System	<p>13 September 2021 – The IT3 Third Party Data System is being continuously modernised. For more information, see the <a href="#">GEN-ENR-01-G03 – How to activate submit and declare IT3 via eFiling – External Guide</a>.</p>
10/09/2021	Customs enhancements to the RLA system	<p>10 September 2021 – The forth phase of the systems enhancements to the Registration, Licensing and Accreditation (RLA) system has been implemented whereby Licensed RLA Customs clients can now renew their licence electronically via eFiling; and Customs clients are able to discard their RLA application, if required. For more information, see the updated <a href="#">SC-CF-19 – Registration Licensing and Designation – External Policy</a>.</p>
10/09/2021	Enhancement to the Registration, Licensing and Accreditation (RLA) system	<p>10 September 2021 – Registration Licensing and Accreditation (RLA) update: On 10 September 2021, SARS will implement an additional enhancement to the Registration, Licensing and Accreditation (RLA) system. For more information, see our <a href="#">letter to Trade</a>.</p>

10/09/2021	Legal Counsel – Legal Counsel Publications – Average Exchange Rates	<p>10 September 2021 – Income Tax Act, 1962: <a href="#">Average Exchange Rates</a></p> <ul style="list-style-type: none"> <li>• Table A – A list of the average exchange rates of selected currencies for a year of assessment as from December 2003</li> <li>• 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</li> </ul>
10/09/2021	Legal Counsel – Preparation of Legislation – Draft Documents for Public Comment	<p>9 September 2021 – Customs &amp; Excise Act, 1964: <a href="#">Draft Schedule amendments</a>, amending notes in Part 1C of Schedule No. 6</p> <p style="text-align: center;"><b>Due date for public comment: 27 September 2021</b></p>
10/09/2021	Maputo Corridor Engagement – SARS Authorized Economic Operator Programme	<p>10 September 2021 – Published presentation: <a href="#">Maputo Corridor Engagement about SARS Authorized Economic Operator Programme</a></p>
10/09/2021	Tenders	<p>10 September 2021 – <a href="#">Updated list of submitted tenders, 2021-2022</a></p>