

What's New at SARS

Tender

20 May 2022 – RFP50/2021: Provision of Fleet Management Services for a Period of Five (5) Years. Click here to view [Questions and answers part one](#).

Legal Counsel – Secondary Legislation – Tariff Amendments 2022

20 May 2022 – Publication details for [tariff amendment notice R2093](#), as published in *Government Gazette* 46380 on 20 May 2022, are now available.

Legal Counsel – Secondary Legislation – Tariff Amendments 2022

19 May 2022 – The [tariff amendment notice](#), scheduled for publication in the *Government Gazette*, relates to the amendments to –

- Part 2 of Schedule No. 5, by the insertion of refund item 522.02/22.00/01.04 and Note 7, to provide for a refund item for certain alcoholic beverages that have undergone post-manufacturing deterioration (Expired Stock) (with retrospective effect from 15 March 2019). Publication details will be made available later.

Legal Counsel – Dispute Resolution & Judgments – Tax Court: 2022-2020

19 May 2022 – Tax Administration Act, 2011, and Income Tax Act, 1962

- [SARSTC 35448 \(ADM\) \[2022\] ZATC DBN \(16 March 2022\)](#)

Tax administration; income tax: (a) Whether management fees claimed by Taxpayer Z in the sum of R16 million, made up of management fees excluding value-added tax are expressed in the financial accounts of Taxpayer Z as “management fees”. (b) Whether SARS was entitled to impose interest under Act 58 of 1962, and whether SARS should have remitted that interest. (c) Whether SARS was entitled to impose an understatement penalty of 125% under Act 28 of 2011. (d) Whether Taxpayer Z or SARS should pay the costs of the appeal.

Updated e@syFile version

19 May 2022 – An updated version of e@syFile was released. The changes include adjustment to EMP501 submission files to align validation for Tax Directive numbers with the SARS PAYE BRS and adjustment to the PDF rendering to allow Operating System (OS) default application. For the latest version 7.2.6 (including 7.2.5), see the [e@syFile webpage](#).

Legal Counsel – Legal Counsel Publications – Tables of Interest Rates

18 May 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

SARS Nigel branch closed

18 May 2022 – The SARS Nigel branch is closed for visits until further notice. All virtual appointments will still be honoured. Our apologies for the inconvenience.

Update on Disputes issue on eFiling

17 May 2022 – As previously indicated, SARS is aware of issues with submitting disputes on eFiling which has resulted in some disputes being rejected. A fix was implemented on 13 May 2022 to address this matter. The team is working on resolving any remaining issues. Where a taxpayer or Practitioner had submitted a dispute between 22 April 2022 and 14 May 2022, please check your dispute history on eFiling to verify if your dispute is reflecting as received or rejected. If the dispute is rejected, may you kindly submit this dispute to SARS as soon as possible. SARS apologises for the inconvenience.

Legal Counsel – Legal Advisory – Interpretation Notes – IN 101 – 120

17 May 2022 – Income Tax Act, 1962

- [Interpretation Note \(IN\) 120 – Prohibition of Deductions in respect of Certain Intellectual Property](#)

Legal Counsel – Dispute Resolution & Judgments – Tax Court: 2022-2020

17 May 2022 – Tax Administration Act, 2011

- [SARSTC 24578 \(ADM\) \[2022\] ZATC JHB \(8 April 2022\)](#)

Whether it is correct, lawful or appropriate for MB to deduct capital expenditure incurred at its AA mine from the revenue earned at its BB and CC mines

Legal Counsel – International Treaties & Agreements – Double Taxation Agreements & Protocols

17 May 2022 – Income Tax Act, 1962: [Status overview of all DTAs and Protocols](#) – Multilateral Convention to implement tax treaty related measures to prevent base erosion and profit shifting (MLI) Synthesised Texts. Cameroon and Thailand have been added to the list of treaty partners that ratified the MLI.

Scam

17 May 2022 – Scam: [SARS letter of demand](#)

Customs Weekly List of Unentered Goods

17 May 2022 – [Customs Weekly List of Unentered Goods](#)

Scam

16 May 2022 – New scam: [Important notification](#)