

What's New at SARS

- Apr 8, 2022
Distribution of funds to non-resident trusts by resident trusts
8 April 2022 – It has been the practice of SARS not to approve the release of funds when resident Trusts make distributions to non-resident Trusts. Following numerous queries in this regard, SARS herewith re-iterates its stance on the matter and herewith confirms that it will not approve the release of funds vested and distributed to non-resident Trusts. SARS is currently investigating other options related to the distribution of funds/amounts to non-residents and is in discussions in this regard. SARS takes note of the fact that the SARB has relaxed certain exchange control requirements but has decided, based on the risks involved, not to approve the release of funds to non-resident Trusts. This does, however, not preclude a resident Trust from vesting amounts in non-resident individuals and to apply for the relevant approvals, as per the current approved practice.
- Apr 8, 2022
Legal Counsel – Secondary Legislation – Rule Amendments 2022
8 April 2022 – Customs & Excise Act, 1964: [Rule amendment notice R200](#), as published in *Government Gazette* 46207 on 8 April 2022, relating to the amendments to the rules published under sections 64E and 120, to clarify the validity period of accredited client statuses, to provide for information sharing and to clarify and legally regulate the position regarding accredited client statuses (granted under the repealed rules), that expired after the COVID-19 “lockdown” (DAR232)
- Apr 7, 2022
Media Release – SARS carries out search and seizure operations in various sectors
7 April 2022 – The South African Revenue Service (SARS) through its Syndicated Tax & Customs Crime Division, carried out inspections as well as search and seizure operations on entities in the banking sector, tobacco and cigarette sector, alcohol, gold and clothing industries in KwaZulu-Natal, Western Cape and Gauteng. The premises inspected and searched include the residential premises of certain individual taxpayers and gold industry and banking employees. The operations are related to wider investigations and audits into illicit financial flows and illicit trade in gold, alcohol, clothing, cigarettes and tobacco products. [See the full media statement here](#).
- Apr 6, 2022
Scam
6 April 2022 – New scam: [Customer PO Order](#)
- Apr 6, 2022
Legal Counsel – Secondary Legislation – Tariff Amendments 2022
6 April 2022 – Customs & Excise Act, 1964: Publication details for [tariff amendment notices R1993, R1994, R1995, R1996 and R1997](#), as published in *Government Gazette* 46203 on 6 April 2022, are now available
- Apr 6, 2022
Easter Season message for travellers
6 April 2022 – As we prepare for the Easter season, we anticipate an increase in travellers entering and leaving South Africa via air, sea and land ports. SARS would like to provide clarity on the tax obligations pertaining to travellers. It is for this reason that we have been doing extensive work in pursuing the mandate of creating awareness and empowering travellers with knowledge of what to expect when entering and leaving South Africa. This will make it easier for traders and travellers to comply while saving them time and costs that come with non-compliance. Travellers are reminded

to watch the recorded [Customs Requirements for Travellers Webinar](#) on the SARS TV channel. Also, see our [Travellers leaflet](#) with summarised information that will assist travellers to comply with payments of duty and/or VAT, as well as goods that have restrictions.

- Apr 5, 2022

[Legal Counsel – Secondary Legislation – Tariff Amendments 2022](#)

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

- Part 3A of Schedule No. 1, by an increase of 3c/bag in the rate of environmental levy on plastic bags from 25c/bag to 28c/bag, to give effect to the Budget proposals announced by the Minister of Finance on 23 February 2022;
- Part 3C of Schedule No. 1, by an increase of R5/lamp in the rate of environmental levy on light bulbs from R10/lamp to R15/lamp, to give effect to the Budget proposals announced by the Minister of Finance on 23 February 2022; and
- Part 3D of Schedule No. 1, by an increase of R12 per g//km CO₂ on carbon dioxide emissions tax from R120 to R132, on new passenger vehicles with emissions exceeding 95g/km and by R16g/km CO₂ from R160 to R176, on new double cab vehicles with emissions exceeding 175g/km, to give effect to the Budget proposals announced by the Minister of Finance on 23 February 2022.

The amendments are with effect from 6 April 2022

Publication details will be made available later

- Apr 5, 2022

[Legal Counsel – Secondary Legislation – Tariff Amendments 2022](#)

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

- Part 5A of Schedule No. 1 by the substitution of Note 8 by the increase of 1c in the carbon fuel levy from 8c/li to 9c/li for petrol and from 9c/li to 10c/li for diesel, respectively, to give effect to the Budget proposals announced by the Minister of Finance on 23 February 2022. Additionally, Part 5A in Schedule No. 1 is amended through the reduction of R1.50 per litre of the general fuel levy for petrol from R3.85/l to R2.35/l and for diesel from R3.70/l to R2.20/l as announced by the Minister of Finance on 31 March 2022; and
- Part 3 of Schedule No. 6 as a consequence to the reduction in the general fuel levy as announced by the Minister of Finance on 31 March 2022, the diesel refund provisions are adjusted accordingly.

The amendments are with effect from 6 April 2022 up to and including 31 May 2022

Publication details will be made available later

- Apr 5, 2022

[Customs Weekly List of Unentered Goods](#)

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

- Apr 5, 2022

[Tax Workshops](#)

5 April 2022 – The tax workshop schedules for April to June 2022 are now available. To see the schedules, click [here](#).

- Apr 4, 2022

Legal Counsel – Secondary Legislation – Rule Amendments 2022

4 April 2022 – Customs & Excise Act, 1964: [Rule amendment notice R181](#), as published in *Government Gazette* 46165 on 1 April 2022, relating to the amendments to the rules published under section 120, to insert Kosi Bay as a place of entry in the Schedule to the Customs and Excise Rules, 1995 (DAR231)

- Apr 4, 2022

Legal Counsel – Secondary Legislation – Tariff Amendments 2022

4 April 2022 – Customs & Excise Act, 1964: Publication details for [tariff amendment notice R180](#), as published in *Government Gazette* 46165 on 1 April 2022, are now available.