

Dear Valued Stakeholder,

Below are the updates on the SARS website for the past week. It's also on the <https://www.sars.gov.za/whats-new-at-sars/> webpage.

Lately SARS received a number of queries from taxpayers and traders not knowing if SMSs, emails, surveys etc. from SARS are legit. Please remember we are publishing all ad-hoc communication being sent to the public on the:

- [Current SARS Surveys, emails and SMSs webpage](#)
- Above webpage is linking prominently from [Contact Us](#) and [Scams and Phishing](#) and accessible via Search.

What's New at SARS

- Mar 4, 2022
Employment Tax Incentive (ETI) Values from 1 March 2022
4 March 2022 – Minister of Finance announced an increase in the ETI values which came effective 1 March 2022.

This information was published in the draft Rates and Monetary Amounts and Amendment of Revenue Laws Bill of 23 February 2022.

For more information see the [Employment Tax Incentive webpage](#).

- Mar 4, 2022
Invitation to the Excise Duties Webinar
4 March 2022 – SARS invites you to our Excise Duties Webinar on 10 March 2022, which aims to give Small, Micro, and Medium Enterprises (SMMEs) knowledge on the indirect tax imposed on the consumption of selected goods. Excise duties are imposed mostly on high-volume daily consumable products (e.g. petroleum products, alcohol and tobacco products) as well as certain selected high-value items e.g. electronic equipment and cosmetics.

The details of the event are as follows:

Theme: Excise Duties

Date: Thursday, 10 March 2022

Time: 17:00 – 19:00

Platform: YouTube: <https://youtu.be/x7ue6QBMJso>

- Mar 3, 2022
Legal Counsel – Preparation of Legislation – Draft Documents for Public Comment
3 March 2022 – Customs & Excise Act, 1964 and Value Added Tax Act, 1991: The [draft amendments](#) are proposed to the Customs and Excise Act and Value Added Tax Act as follows:

Draft Schedule amendment

- Substitution of rebate items 406.02, 406.02/00.00/01.00, 406.03, 406.03/00.00/01.00, 406.04, 406.04/00.00/01.00, 406.05, 406.05/00.00/01.00, 406.07 and 406.07/00.00/01.00 in Part 1 of Schedule No. 4; and
- Substitution of rebate item 631.00 000.00.00 01.00 in Part 2 of Schedule No. 6.

Draft VAT amendment

- Draft amendment to paragraph 8 of Schedule 1 to the Value-Added Tax Act, 1991 as a consequence to the amendment in Part 1 of Schedule No. 4 to the Customs Act.

Draft Rule Amendment

- Amendment to rules under section 21 – Duty free sale of motor vehicles to diplomats

Due date for public comment: 25 March 2022

- Mar 3, 2022

Legal Counsel – Secondary Legislation – Tariff Amendments 2022

3 March 2022 – Customs & Excise Act, 1964: The [tariff amendment notices](#), scheduled for publication in the *Government Gazette*, relates to the amendment to –

Provisional payment in relation to anti-dumping duties against the alleged dumping of frozen bone-in portions of fowls of the species *Gallus Domesticus*, classifiable under tariff subheading 0207.14.9, originating in or imported from Brazil, Denmark, Poland and Spain, to amend the references made in the preceding Notices from “exported by” to read “produced by” – ITAC Report 678

- Mar 3, 2022

Media Release: Scrap metal exporter found guilty of lying to Customs

3 March 2022 – A Cape Town-based export company and its director were found guilty of mis-declaring a consignment of scrap metal in order to avoid paying the recently introduced export duties on scrap metal.

The company, Scrapmania, and its director, Joseph Daniel Hurling, pleaded guilty on a charge of making a false declaration to Customs and both were fined R500 000, with Mr Hurling fined an additional R100 000 in the Durban Regional Court.

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

- Mar 3, 2022

Scams

3 March 2022 – Beware of the latest scams that are sent to taxpayers via email and SMS:

- [Statement of Account](#),
- [Tax refunds](#) and
- [Letter of summons](#).

To see more examples of scams, please visit the [Scams and Phishing](#) webpage.

- Mar 1, 2022

Customs Weekly List of Unentered Goods

1 March 2022 – [Customs Weekly List of Unentered Goods](#)

- Mar 1, 2022

Third Party Data Annual Submissions

1 March 2022 – The SARS Third Party Data Annual Submissions process for the period 1 March 2021 – 28 February 2022 opens on 01 April 2022 and will close on 31 May 2022. For more information, please visit the [Third Party Data Submission Platform](#) webpage.

- Mar 1, 2022

Applying for a Financial Year End (FYE) change – Corporate Income Tax (ITR14) return

1 March 2022 – Taxpayers can apply for a Financial Year End (FYE) change of their Corporate Income Tax (ITR14) return. The webpage, [Keeping my business details up to date](#), provides the relevant steps for different types of companies.

- Feb 28, 2022

Legal Counsel – Preparation of Legislation – Bills

28 February 2022 – National Legislation

- [2022 Draft Rates and Monetary Amounts and Amendment of Revenue Laws Bill](#) (amended 25 February 2022)

- Feb 28, 2022

Trade Statistics for January 2022

28 February 2022 – SARS today releases trade statistics for January 2022 recording a preliminary trade balance surplus of R3.55 billion. These statistics include trade data with Botswana, Eswatini, Lesotho and Namibia (BELN). The year-to-date (01 January to 31 January 2022) preliminary trade balance surplus of R3.55 billion is a deterioration from the R12.98 billion trade balance surplus for the comparable period in 2021. Exports increased by 17.6% year-on-year whilst imports increased by 29.6% over the same period.

The R3.55 billion preliminary trade balance surplus for January 2022 is attributable to exports of R130.12 billion and imports of R126.57 billion. Exports decreased by R25.04 billion (16.1%) between December 2021 and January 2022 and imports increased by R0.43 billion (0.3%) over the same period.

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

[Visit the Trade Statistics webpage.](#)