
INDEPENDENT REGULATORY BOARD FOR AUDITORS

INFORMATION FROM SARS

Johannesburg / 11 February 2022

Dear Tax Practitioner

Please refer to the attached document:

- Reportable Arrangements

In addition, please note the following information from SARS:

SARS admin penalties for 'late submission' of ITR12

SARS has received a number of referrals regarding the imposition of the Administrative Penalties in respect of persons who have regarded themselves to be provisional taxpayers. The definition of a Provisional Taxpayer in the Fourth Schedule to the Income Tax Act deals with who is classified as a Provisional Taxpayer. From the cases SARS has evaluated where penalties have been imposed, although the persons may have historically been regarded as provisional taxpayers, the facts on the returns as submitted for 2021 clearly indicates that they do not fall within the definition.

It is important to note that the filing and payment of provisional tax is not a criteria for, but a consequence of being a provisional taxpayer as defined.

Advanced Payment Notice - Guides and Policy

The Advanced Payment Notification (APN) system is live on efiling. For ease of access SARS would encourage you to make use of SARS external user guides available on the SARS website by clicking on the links below:

2 December 2021 - The new AIP Guide and Policy were published:

- [SC-CC-33 - Submission of Advance Import Payments - External Guide](#)
- [SC-CC-42 - Submission of Advance Import Payments - External Policy](#)

2 December 2021 - The Customs Trader Portal for Registration and Licensing of Customs Clients Guide was updated with AIP information:

- [SC-IT-03 - RLA Customs Trader Portal - External Guide](#)

For other matters please send an email to BOP@sars.gov.za.

System downtime

Kindly note that SARS will be performing maintenance this coming Saturday, 12 February 2022 from 18:00 until Sunday, 13 February 2022 at 03:00.

Tax and Customs systems will be impacted during this timeframe. The front-end systems will include, for example, efiling, e@syFile, Tax Clearance Certificates, and Branch front-ends. The Customs system will only be impacted from 22:00 on 12 February 2022 till 02:00 on 13 February 2022.

You are kindly advised to perform any SARS related, business functions before 18:00 on Saturday, 12 February 2022 or wait until Sunday, 13 February 2022 to avoid technical complications.

The above information comes directly from SARS and is shared by the IRBA in its capacity as a Recognised Controlling Body.

For any enquiries, please contact SARS directly.

Rebecca Motsepe
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About the IRBA

The objective of the IRBA is to endeavour to protect the financial interests of the South African public and international investors in South Africa through the effective and appropriate regulation of audits conducted by registered auditors, in accordance with internationally recognised standards and processes.