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**GOVERNMENT NOTICES**  
**GOEWERMENSKENNISGEWINGS**

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**SOUTH AFRICAN REVENUE SERVICE**  
**SUID-AFRIKAANSE INKOMSTEDIENS**

No. 787

1 October 2012

**ELECTRONIC FORM OF RECORD KEEPING IN TERMS OF SECTION 30(1)(b) OF  
THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)**

In terms of section 30(1)(b) of the Tax Administration Act, 2011, I, George Ngakane Virgil Magashula, Commissioner for the South African Revenue Service, hereby prescribe, in the Schedule hereto, the electronic form in which records, books of account and documents that are required to be kept or retained in terms of section 29 of the Tax Administration Act, 2011, must be held.



**G N V MAGASHULA**

**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

## SCHEDULE

### 1. General

- 1.1. Any word or expression contained in this notice to which a meaning has been assigned in a tax Act as defined in section 1 of the Tax Administration Act, 2011 (Act No. 28 of 2011) (“the Act”) has the meaning so assigned, unless the context indicates otherwise.
- 1.2. In this notice, the following terms, if in single quotation marks, have the following meanings—
- ‘an acceptable electronic form’ has the meaning contained in rule 3.2;
  - ‘the Electronic Communications and Transactions Act’ means the Electronic Communications and Transactions Act, 2002 (Act No. 25 of 2002);
  - ‘electronic records’ means ‘records’ that are kept or stored in electronic form on a computer or on another electronic storage device and are either originally created in an electronic form or are converted from any non-electronic form into an electronic form; and
  - ‘records’ mean the records, books of account or documents that a person is required to keep or retain in terms of section 29 of the Act.

### 2. Authority to keep records in electronic form

A person who is required to keep ‘records’ in terms of section 29 of the Act may keep those ‘records’, or part of those ‘records’, in an electronic form as provided in the rules set out in this notice.

### 3. Acceptable electronic form

- 3.1. In addition to the other requirements contained in these rules, the ‘electronic records’ must be kept in an ‘acceptable electronic form’.
- 3.2. An ‘acceptable electronic form’ is a form in which—

- (a) the integrity of the electronic record satisfies the standard contained in section 14 of the Electronic Communications and Transactions Act;
- (b) the person required to keep 'records' are able to, within a reasonable period when required by SARS—
  - (i) provide SARS with an electronic copy of the 'records' in a format that SARS is able to readily access, read and correctly analyse;
  - (ii) send the 'records' to SARS in an electronic form that is readily accessible by SARS; or
  - (iii) provide SARS with a paper copy of the 'records'; and
- (c) the 'records' kept in an electronic form may be accessed by SARS for the purpose of performing a function referred to in section 3 of the Act.

#### **4. Location of records**

- 4.1. 'Records' retained in an electronic form must be kept and maintained at a place physically located in South Africa.
- 4.2. A senior SARS official may authorise a person to keep 'records' in an electronic form at a location outside South Africa if the official is satisfied that—
  - (a) the electronic system used by the person will be accessible from the person's physical address in South Africa for the duration of the period that the person is obliged to keep and retain 'records';
  - (b) the locality where the 'records' are proposed to be kept will not affect access to the electronic records;
  - (c) there is an international tax agreement for reciprocal assistance in the administration of taxes in place between South Africa and the country in which the person proposes to keep the electronic 'records';
  - (d) the form in which the 'records' are maintained satisfies all the requirements of these rules apart from the issue of physical locality of the storage; and
  - (e) the person will be able to provide an 'acceptable electronic form' of the 'records' to SARS on request within a reasonable period.

## 5. System documentation explanation

- 5.1. A person who uses computer software or an electronic platform that is commonly recognised in South Africa, to keep 'records' in an electronic form, need not keep the documentation described in this rule.
- 5.2. If a person keeps 'records' in an electronic form and uses computer software or an electronic platform that is altered or adapted for that person's environment, is created or designed for the person or is not commonly recognised in South Africa, then the person must keep the documentation described in this rule.
- 5.3. A person referred to in rule 5.2. must—
- (a) keep any computer and software manuals that are relevant to accessing and understanding the person's method of electronic recordkeeping; and
  - (b) if the documents referred to in rule 5.3.(a) do not adequately describe the person's system of electronic record keeping, then the person must prepare and keep a written document that accurately describes the person's system of electronic record keeping.
- 5.4. The written document referred to in rule 5.3.(b) must contain a description of the following—
- (a) how transactions are created, processed and stored;
  - (b) how and what reports are generated;
  - (c) how often electronic records are stored;
  - (d) the format used to store and archive the 'records', that includes a description of the media, software and hardware used;
  - (e) the physical locality where 'records' are stored or archived;
  - (f) a data dictionary that explains how 'records' are indexed when created, processed, stored or backed-up; and
  - (g) the procedures and protocols in place to prevent the unauthorised deletion, alteration and destruction of 'records' and reports.

- 5.5. If the 'electronic record' consists of any non-electronic 'record' that is converted to an electronic form, or of any 'electronic record' that is converted to another electronic form, a separate record must be kept of the following—
- (a) a chronological record and explanation of all changes or upgrades to the software and hardware used, including explanations of how the new system can recreate an 'acceptable electronic form';
  - (b) where applicable, explanations of migrations of data that may have taken place across either software or hardware;
  - (c) a detailed record of the controls which maintain the integrity of an old system together with a record of the 'records' processed to an electronic or another electronic format as applicable; and
  - (d) an explanation of archival and back-up facilities for any electronic systems that are no longer used by the person.
- 5.6. If a person carries out internet-based transactions, the written document or record referred to in rule 5.3. and 5.5. must also contain a description of the—
- (a) log files created to identify individual transactions; and
  - (b) security measures used to maintain the identity, integrity and authenticity of transactions.

## **6. Storage, back-up and conversion**

A person who keeps 'records' in an electronic form must ensure that measures are in place for the adequate storage of the 'electronic records' for the duration of the period referred to in section 29 of the Act, which include—

- (a) the appropriate storage of the media on which the 'electronic records' are recorded;
- (b) the storage of all electronic signatures, log-in codes, keys, passwords or certificates required to access the 'electronic records'; and
- (c) procedures to obtain full access to any 'electronic records' that are encrypted.

## **7. Inspection of electronic system by SARS**

- 7.1 A person who keeps or retains 'electronic records' must have the 'electronic records' available for inspection by SARS in terms of section 31 of the Act—
- (a) at all reasonable times; and
  - (b) at premises physically located in South Africa, or accessible from such premises if authority in terms of rule 4.2. has been granted.
- 7.2. In the course of an inspection carried out in terms of section 31 of the Act, the electronic system used by the person who keeps 'records' in an electronic format, must be capable of demonstrating positively that the provisions of these rules are complied with, including, but not limited to, validating that—
- (a) the electronic records meet the standard of integrity referred to in rule 3.2.(a); and
  - (b) an 'acceptable electronic form' can be displayed or produced.
- 7.3. Any electronic signatures, log-in codes, keys, passwords or certificates required to access the 'electronic records' must be available at all reasonable times to enable an inspection in terms of section 31 of the Act to be carried out.
- 7.4. The written document and records required to be maintained in terms of rule 5 must be available at all reasonable times to enable an inspection in terms of section 31 of the Act to be carried out.

## **8. Making electronic records available for audit or investigation**

'Electronic records' must be able to be made available for the purpose of an audit or investigation in terms of section 48 of the Act, which includes having the following available on the date and at the time that the audit or investigation is scheduled to start—

- (a) any electronic signatures, log-in codes, keys, passwords or certificates required to access the 'electronic records' for the purpose of audit or investigation; and
- (b) the written document and records required to be maintained in terms of rule 5.



## **9. Duration of keeping or retaining electronic records**

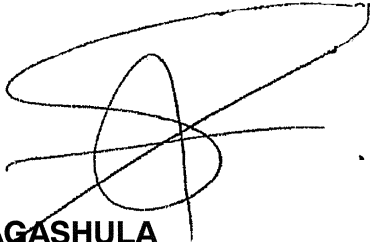
A person who keeps 'records' in an electronic form must be able to comply with the provisions of these rules throughout the period that the person is required to keep 'records' in terms of section 29 of the Act.

No. 787

1 Oktober 2012

**ELEKTRONIESE VORM VAN REKORDHOUDING INGEVOLGE ARTIKEL 30(1)(b)  
VAN DIE WET OP BELASTINGADMINISTRASIE, 2011 (WET NO. 28 VAN 2011)**

Ingevolge artikel 30(1)(b) van die Wet op Belastingadministrasie, 2011, bepaal ek, George Ngakane Virgil Magashula, Kommissaris van die Suid-Afrikaanse Inkomstediens, hiermee in die aangehegte Bylae, die elektroniese vorm waarin rekords, rekenkundige rekeninge of dokumente wat vereis word om gehou of bewaar te word ingevolge artikel 29 van die Wet op Belastingadministrasie, 2011, gehou moet word.

**G N V MAGASHULA****KOMMISSARIS VAN DIE SUID-AFRIKAANSE INKOMSTEDIENS**

## BYLAE

### 1. Algemeen

- 1.1 Enige woord of uitdrukking in hierdie kennisgewing vervat waaraan 'n betekenis ingevolge 'n Belastingwet soos omskryf in artikel 1 van die Wet op Belastingadministrasie, 2011 (Wet No. 28 van 2011) ("die Wet") geheg is, dra die betekenis aldus daaraan geheg, tensy dit uit die konteks anders blyk.
- 1.2. In hierdie kennisgewing, indien in enkelaanhalingstekens, het die volgende uitdrukkings die volgende betekenis—
- 'aanvaarbare elektroniese vorm'** het die betekenis in reël 3.2 vervat;
- 'die Wet op Elektroniese Kommunikasies en Transaksies'** beteken die Wet op Elektroniese Kommunikasies en Transaksies, 2002 (Wet No. 25 van 2002);
- 'elektroniese rekords'** beteken 'rekords' wat in 'n elektroniese vorm op 'n rekenaar of ander elektroniese storigstoestel gehou of gestoor word en of oorspronklik in 'n elektroniese vorm geskep of vanuit enige nie-elektroniese vorm na 'n elektroniese vorm omskep is; en
- 'rekords'** beteken die rekords, rekenkundige rekeninge of dokumente wat vereis word om gehou of bewaar te word ingevolge artikel 29 van die Wet.

### 2. Magtiging om rekords in elektroniese vorm te hou

'n Persoon van wie vereis word om 'rekords' te hou ingevolge artikel 29 van die Wet kan daardie 'rekords', of gedeelte van daardie 'rekords' in elektroniese vorm hou, soos bepaal ingevolge die reëls in hierdie kennisgewing uiteengesit.

### 3. Aanvaarbare elektroniese vorm

- 3.1. Benewens die ander vereistes in hierdie reëls vervat, moet die 'elektroniese rekords' in 'n 'aanvaarbare elektroniese vorm' gehou word.
- 3.2. 'n 'Aanvaarbare elektroniese vorm' is 'n vorm waarin—

- (a) die integriteit van die 'elektroniese rekord' die standaard vervat in artikel 14 van die 'Wet op Elektroniese Kommunikasies en Transaksies' tevrede stel;
- (b) die persoon wat vereis word om die 'rekords' te hou, instaat is om binne 'n redelike tydperk, wanneer deur die SAID versoek—
  - (i) die SAID van 'n elektroniese afskrif van die 'rekords' te voorsien, in 'n formaat wat die SAID geredelik toegang tot kan hê, lees en korrek kan analiseer; of
  - (ii) die 'rekords' aan die SAID stuur in 'n elektroniese vorm wat geredelikerwys toeganklik is deur die SAID; of
  - (iii) die SAID van 'n papierafskrif van die 'rekords' voorsien; en
- (c) die 'rekords' in elektroniese vorm gehou deur die SAID nagegaan kan word vir doeleindes van die verrig van 'n funksie in artikel 3 van die Wet na verwys.

#### **4. Ligging van rekords**

- 4.1. 'Rekords' gehou in 'n elektroniese vorm moet gehou en bygehou word by 'n plek fisies binne Suid-Afrika geleë.
- 4.2. 'n Senior SAID-amptenaar kan 'n persoon magtig om 'rekords' in 'n elektroniese vorm te hou by 'n ligging buite Suid-Afrika, indien die amptenaar tevrede is dat—
  - (a) die elektroniese stelsel deur die persoon gebruik toeganklik sal wees vanaf die persoon se fisiese adres in Suid-Afrika vir die duur van die tydperk wat die persoon verplig is om 'rekords' te hou en bewaar;
  - (b) die ligging waar die 'rekords' van voornemens is om gehou te word nie toegang tot die elektroniese rekords sal beïnvloed nie;
  - (c) daar 'n internasionale ooreenkoms vir wedersydse bystand in die administrasie van belastings in plek is tussen Suid-Afrika en die land waarin die persoon van voornemens is om die elektroniese rekords te hou.

- (d) die vorm waarin die 'rekords' bygehou word aan al die vereistes van hierdie reëls apart van die aangeleentheid rakende die fisiese ligging van die berging, voldoen; en
- (e) die persoon in staat sal wees om 'n 'aanvaarbare elektroniese vorm' van die 'rekords' aan die SAID op versoek, te verskaf, binne 'n redelike tydperk.

## 5. Stelseldokumentasie verduideliking

- 5.1. 'n Persoon wat rekenaarsagteware of 'n ander elektroniese platform gebruik wat algemeen in Suid-Afrika erken word om 'rekords' in elektroniese vorm te hou, hoef nie die dokumentasie in hierdie reël beskryf te hou nie.
- 5.2. Indien 'n persoon 'rekords' in 'n elektroniese vorm hou en rekenaarsagteware of 'n ander elektroniese platform wat verander of aangepas is vir daardie persoon se omgewing, geskep of ontwerp is vir die persoon of nie algemeen in Suid-Afrika erken word nie, moet daardie persoon die dokumentasie in hierdie reël beskryf, hou.
- 5.3. 'n Persoon in reël 5.2. na verwys, moet—
  - (a) enige rekenaar- of sagtewarehandleidings wat relevant is tot die toegang en verstaan van die persoon se wyse van elektroniese rekordhouding hou; en
  - (b) indien die dokumente in reël 5.3.(a) na verwys nie die persoon se stelsel van elektroniese rekordhouding voldoende beskryf nie, moet die persoon 'n geskrewe dokument opstel wat die persoon se stelsel van elektroniese rekordhouding akkuraat beskryf.
- 5.4. Die geskrewe dokument in reël 5.3.(b) na verwys moet 'n beskrywing van die volgende bevat—
  - (a) hoe transaksies geskep, verwerk en gestoor word;
  - (b) hoe en watter verslae voortgebring word;
  - (c) hoe gereeld elektroniese rekords gestoor word;

- (d) die formaat gebruik om die 'rekords' te stoor en te argiveer, wat 'n beskrywing van die media, sagteware en hardeware gebruik, insluit;
- (e) die fisiese ligging waar die 'rekords' gestoor en geberg is;
- (f) 'n data woordeboek wat verduidelik hoe 'rekords' geindeks word wanneer dit geskep, verwerk, gestoor of gerugsteun word;
- (g) die prosedures en protokolle in plek om die ongemagtigde skrapping, wysiging of vernietiging van die 'rekords' en verslae te voorkom.

5.5. Indien die 'elektroniese rekord' uit enige nie-elektroniese 'rekord' bestaan wat na 'n elektroniese vorm omskep is, of enige 'elektroniese rekord' wat na 'n ander elektroniese vorm omskep is, moet 'n aparte rekord van die volgende gehou word—

- (a) 'n kronologiese rekord en verduideliking van alle veranderinge of opgraderings aan die sagteware en hardeware gebruik, ingesluit verduidelikings van hoe die nuwe stelsel 'n 'aanvaarbare elektroniese vorm' kan herskep;
- (b) waar toepaslik, verduidelikings van oordrag van data wat moontlik plaasgevind het tussen sagteware of hardeware;
- (c) 'n gedetailleerde rekord van die beheerkontroles wat die integriteit van 'n ou stelsel instandhou tesame met 'n rekord van die 'rekords' verwerk na 'n elektroniese of ander elektroniese vorm soos van toepassing; en
- (d) 'n verduideliking van bergings- en rugsteuningsfasiliteite vir enige elektroniese stelsels wat nie meer deur die persoon gebruik word nie.

5.6. Indien 'n persoon internet-gebaseerde transaksies uitvoer, moet die geskrewe dokument of rekord in reël 5.3 en 5.5 na verwys, ook 'n beskrywing bevat van die—

- (a) logleërs geskep om individuele transaksies te erken; en
- (b) sekuriteitsmaatreëls gebruik om die identiteit, integriteit en egtheid van transaksies instand te hou.

## 6. Stoor, rugsteuning en omskepping

'n Persoon wat 'rekords' in 'n elektroniese vorm hou moet seker maak dat maatreëls in plek is vir die voldoende storing van die 'elektroniese rekords' vir die duur van die tydperk verwys na in artikel 29 van die Wet, wat insluit—

- (a) die toepaslike storing van die media waarop die elektroniese rekords vasgelê is;
- (b) die storing van alle elektroniese handtekeninge, intekencode, sleutels, wagwoorde of sertifikate benodig ten einde toegang tot die 'elektroniese rekords' te verkry; en
- (c) prosedures om volle toegang tot enige 'elektroniese rekords' wat geënkripteer is te verkry.

## 7. Inspeksie van elektroniese stelsel deur SAID

7.1 'n Persoon wat 'elektroniese rekords' hou of bewaar moet die 'elektroniese rekords' ingevolge artikel 31 van die Wet beskikbaar hê vir inspeksie deur die SAID—

- (a) te alle redelike tye; en
- (b) op 'n perseel fisies in Suid-Afrika geleë, of toeganklik van sodanige perseel indien magtiging ingevolge reël 4.2 verleen is.

7.2. Tydens die verloop van die inspeksie ingevolge artikel 31 van die Wet uitgevoer, moet die elektroniese stelsel gebruik deur die persoon wat 'rekords' in elektroniese vorm hou, instaat wees om positief te bewys dat die bepalings van hierdie reëls nagekom word, ingesluit maar nie beperk tot, om geldig te verklaar dat—

- (a) die elektroniese rekords voldoen aan die standaard van integriteit in reël 3.2(a) na verwys; en
- (b) 'n 'aanvaarbare elektroniese vorm' vertoon of voortgebring kan word.

- 7.3. Enige elektroniese handtekeninge, intekenkodes, sleutels, wagwoorde of sertifikate benodig om toegang tot die 'elektroniese rekords' te verkry moet te alle redelike tye beskikbaar wees ten einde die uitvoer van 'n inspeksie ingevolge artikel 31 van die Wet moontlik te maak.
- 7.4. Die geskrewe dokument en rekords wat vereis word om ingevolge reël 5 instandgehou te word, moet te alle redelike tye beskikbaar wees ten einde die uitvoer van 'n inspeksie ingevolge artikel 31 van die Wet moontlik te maak.

## **8. Elektroniese rekords beskikbaar gemaak vir oudit of ondersoek**

'Elektroniese rekords' moet instaat wees om beskikbaar gemaak te word vir doeleindes van 'n oudit of ondersoek ingevolge artikel 48 van die Wet, wat insluit om die volgende beskikbaar te hê op die datum en die tyd wat die oudit of ondersoek geskeduleer is om te begin—

- (a) enige elektroniese handtekeninge, intekenkodes, sleutels, wagwoorde of sertifikate benodig om toegang tot die 'elektroniese rekords' vir doeleindes van die oudit of ondersoek te verkry; en
- (b) die geskrewe dokument en rekords wat vereis word om ingevolge reël 5 instandgehou te word.

## **9. Tydsduur vir die hou of bewaar van elektroniese rekords**

'n Persoon wat 'rekords' in 'n elektroniese vorm hou moet instaat wees om die bepalings van hierdie reëls na te kom vir die duur van die tydperk wat daardie persoon vereis word om 'rekords' ingevolge artikel 29 van die Wet, te hou.



No. 788

1 October 2012

**FORM AND MANNER OF A REPORT TO A TAXPAYER ON THE STAGE OF COMPLETION OF AN AUDIT IN TERMS OF SECTION 42(1) OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)**

In terms of section 42(1) of the Tax Administration Act, 2011, I, George Ngakane Virgil Magashula, Commissioner for the South African Revenue Service, hereby prescribe, in the Schedule attached hereto, the form and manner in which SARS must provide a taxpayer with a report on the stage of completion of an audit.



**G N V MAGASHULA**

**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

## SCHEDULE

### 1. General

- 1.1 Any word or expression contained in this notice to which a meaning has been assigned in a 'tax Act' as defined in section 1 of the Tax Administration Act, 2011 (Act No. 28 of 2011) ("the Act") has the meaning so assigned, unless the context indicates otherwise.
- 1.2 In this notice, 'commencement date' means the date that the Act comes into operation in terms of section 272(1) of the Act.

### 2. Due dates for reports

A SARS official involved in or responsible for an audit instituted before but not completed by the commencement date or instituted on or after the commencement date, must provide the taxpayer concerned with a report indicating the stage of completion of the audit—

- (a) in the case of an audit instituted before the commencement date, within 90 days of the commencement date and within 90 day intervals thereafter; and
- (b) in the case of an audit instituted on or after the commencement date, within 90 days of the start of the audit and within 90 day intervals thereafter,
- until the conclusion of the audit.

### 3. Details of report

The report must include the following details as at the date of the report:

- (a) A description of the current scope of the audit;
- (b) The stage of completion of the audit; and
- (c) Relevant material still outstanding from the taxpayer.

No. 788

1 Oktober 2012

**VORM EN WYSE VAN 'N VERSLAG AAN 'N BELASTINGPLIGTIGE INGEVOLGE  
ARTIKEL 42(1) VAN DIE WET OP BELASTINGADMINISTRASIE, 2011 (WET NO.  
28 VAN 2011), WAT DIE STADIUM VAN VOLTOOIING VAN 'N OUDIT AANDUI**

Ingevolge artikel 42(1) van die Wet op Belastingadministrasie, 2011, bepaal ek, George Ngakane Virgil Magashula, Kommissaris van die Suid-Afrikaanse Inkomstediens, hiermee in die aangehegte Bylae, die vorm en wyse waarin die SAID 'n belastingpligtige van 'n verslag aangaande die stadium van voltooiing van 'n oudit moet voorsien.



**G N V MAGASHULA**

**KOMMISSARIS VAN DIE SUID-AFRIKAANSE INKOMSTEDIENS**

## BYLAE

### 1. Algemeen

- 1.1 Enige woord of uitdrukking in hierdie kennisgewing vervat waaraan 'n betekenis ingevolge 'n 'Belastingwet' soos omskryf in artikel 1 van die Wet op Belastingadministrasie, 2011 (Wet No. 28 van 2011) ("die Wet") geheg is, dra die betekenis aldus daaraan geheg, tensy dit uit die konteks anders blyk.
- 1.2 In hierdie kennisgewing beteken, "inwerkingstredingsdatum" die inwerkingstredingsdatum in artikel 272 van die Wet, na verwys.

### 2. Sperdatums vir verslae

'n SAID-amptenaar betrokke by of verantwoordelik vir 'n oudit ingestel voor maar nie voltooi teen die inwerkingstredingsdatum nie of ingestel op of na die inwerkingstredingsdatum, moet die betrokke belastingpligtige voorsien van 'n verslag wat die stadium van voltooiing van die oudit aandui—

- (a) in die geval van 'n oudit ingestel voor die inwerkingstredingsdatum, binne 90 dae na die inwerkingstredingsdatum en binne 90 dae intervalle daarna; en
- (b) in die geval van 'n oudit ingestel op of na die inwerkingstredingsdatum, binne 90 dae na die begin van die oudit en binne 90 dae intervalle daarna,

totdat die oudit voltooi is.

### 3. Besonderhede van verslag

Die verslag moet die volgende besonderhede insluit:

- (a) 'n Beskrywing van die huidige omvang van die oudit;
- (b) Die stadium van voltooiing van die oudit; en
- (c) Tersaaklike materiaal nog deur die belastingpligtige uitstaande.

No. 789

1 October 2012

**DISTANCE ABOVE WHICH A PERSON MAY DECLINE TO ATTEND AN INTERVIEW IN TERMS OF SECTION 47(4) OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)**

In terms of section 47(4) of the Tax Administration Act, 2011, I, George Ngakane Virgil Magashula, Commissioner for the South African Revenue Service, hereby prescribe that a person, other than a person described in section 211(3)(a), (b) and (c) of the Act, may decline to attend an interview if the person is required to travel more than 200 kilometres between the place designated in the notice and the usual place of business or residence of the person and back. In the case of a person described in section 211(3)(a), (b) and (c) of the Act, the distance is 2500 kilometres.



**G N V MAGASHULA**

**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

No. 789

1 Oktober 2012

**AFSTAND WAARBO 'N PERSOON KAN WEIER OM 'N ONDERHOUD  
INGEVOLGE ARTIKEL 47(4) VAN DIE WET OP BELASTINGADMINISTRASIE,  
2011 (WET NO. 28 VAN 2011) BY TE WOON**

Ingevolge artikel 47(4) van die Wet op Belastingadministrasie, 2011, bepaal ek, George Ngakane Virgil Magashula, Kommissaris van die Suid-Afrikaanse Inkomstediens, hiermee dat 'n persoon, behoudens 'n persoon in artikel 211(3)(a), (b) en (c) van die Wet beskryf, kan weier om 'n onderhoud by te woon indien daar van die persoon vereis word om meer as 200 kilometer tussen die plek in die kennisgewing aangewys en die gewone besigheids-of woonplek van die persoon, en terug te reis. In die geval van 'n persoon in artikel 211(3)(a), (b) en (c) van die Wet beskryf, is die afstand 2500 kilometers.

**G N V MAGASHULA**

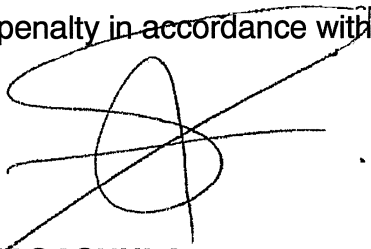
**KOMMISSARIS VAN DIE SUID-AFRIKANSE INKOMSTEDIENS**

No. 790

1 October 2012

**INCIDENCES OF NON-COMPLIANCE BY A PERSON IN TERMS OF SECTION 210(2) OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011) THAT ARE SUBJECT TO A FIXED AMOUNT PENALTY IN ACCORDANCE WITH SECTION 210 AND 211 OF THE ACT**

In terms of section 210(2) of the Tax Administration Act, 2011, I, George Ngakane Virgil Magashula, Commissioner for the South African Revenue Service, hereby list, in the Schedule hereto, the incidences of non-compliance that are subject to a fixed amount penalty in accordance with section 210(1) and 211 of the Act.



**G N V MAGASHULA**

**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

## **SCHEDULE**

### **1. General**

Any word or expression contained in this notice to which a meaning has been assigned in a 'tax Act' as defined in section 1 of the Tax Administration Act, 2011 (Act No. 28 of 2011) has the meaning so assigned, unless the context indicates otherwise.

### **2. Incidence subject to fixed amount penalty**

Failure by a natural person to submit an income tax return as and when required under the Income Tax Act for years of assessment commencing on or after 1 March 2006 where that person has two or more outstanding income tax returns for such years of assessment.

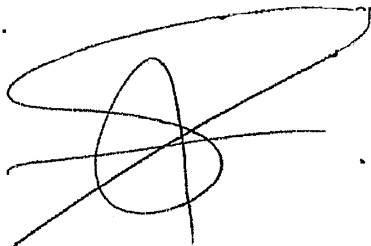


No. 790

1 Oktober 2012

**GEVALLE VAN NIENAKOMING DEUR 'N PERSOON INGEVOLGE ARTIKEL 210(2) VAN DIE WET OP BELASTINGADMINISTRASIE, 2011 (WET NO. 28 VAN 2011) WAT ONDERHEWIG IS AAN 'N VASTEBEDRAGBOETE OOREENKOMSTIG ARTIKEL 210 EN 211 VAN DIE WET**

Ingevolge artikel 210(2) van die Wet op Belastingadministrasie, 2011, lys ek, George Ngakane Virgil Magashula, Kommissaris van die Suid-Afrikaanse Inkomstediens, hiermee in die aangehegte Bylae, die gevalle van nienakoming wat onderhewig is aan 'n vastebedragboete ooreenkomstig artikels 210(1) en 211 van die Wet.



**G N Y MAGASHULA**

**KOMMISSARIS VAN DIE SUID-AFRIKAANSE INKOMSTEDIENS**

**BYLAE****1. Algemeen**

Enige woord of uitdrukking in hierdie kennisgewing vervat waaraan 'n betekenis ingevolge 'n 'Belastingwet' soos omskryf in artikel 1 van die Wet op Belastingadministrasie, 2011 (Wet No. 28 van 2011) geheg is, dra die betekenis aldus daaraan geheg, tensy dit uit die konteks anders blyk.

**2. Gevalle onderhewig aan vastebedragboete**

Versuim deur 'n natuurlike persoon om 'n inkomstebelastingopgawe in te dien, soos en wanneer deur die Inkomstebelastingwet vereis, vir jare van aanslag wat op of na 1 Maart 2006 'n aanvang neem waar daardie persoon twee of meer uitstaande inkomstebelastingopgawes vir daardie jare van aanslag het.

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