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GOVERNMENT NOTICE
GOEWERMENTSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS

No. 260

5 April 2013

**RETURNS OF INFORMATION TO BE SUBMITTED BY THIRD PARTIES IN TERMS OF
SECTION 26 OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)**

In terms of section 26 of the Tax Administration Act, 2011, I, George Ngakane Virgil Magashula, hereby require that the persons specified in the attached Schedule must submit returns for 2013 and following years by the dates specified in the Schedule.



GNV MAGASHULA

COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE

Schedule

1. General

Any term 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. Persons required to submit third party returns

The following persons are required to submit a return as specified in paragraph 3:

- 2.1 Banks regulated by the Registrar of Banks in terms of the Banks Act, 1990, or the Mutual Banks Act, 1993;
- 2.2 Co-operative Banks regulated by the Co-operative Banks Development Agency in terms of the Co-operative Banks Act, 2007;
- 2.3 The South African Postbank Limited (Postbank) regulated in terms of the South African Postbank Limited Act, 2010;
- 2.4 Financial institutions regulated by the executive officer, deputy executive officer or board, as defined in the Financial Services Board Act, 1990, whether in terms of that Act or any other Act (including a “financial institution” as defined in the Financial Services Board Act, 1990, other than an institution described in paragraph (a)(i) of the definition);
- 2.5 Companies listed on the JSE, and connected persons in relation to the companies, that issue bonds, debentures or similar financial instruments;
- 2.6 State-owned companies, as defined in section 1 of the Companies Act, 2008, that issue bonds, debentures or similar financial instruments;
- 2.7 Organs of state, as defined in section 239 of the Constitution of the Republic of South Africa, 1996, that issue bonds or similar financial instruments;
- 2.8 Any person (including a co-operative as defined in section 1 of the Income Tax Act, 1962) who purchases any livestock, produce, timber, ore, mineral or precious stones from a primary producer other than on a retail basis;
- 2.9 Any medical scheme registered under section 24(1) of the Medical Schemes Act, 1998;

- 2.10 Any person, who for their own account carries on the business as an estate agent as defined in the Estate Agency Affairs Act, 1976, and who pays to, or receives on behalf of, a third party, any amount in respect of an investment, interest or the rental of property; and
- 2.11 Any person, who for their own account practices as an attorney as defined in section 1 of the Attorneys Act, 1979, and who pays to or receives on behalf of a third party any amount in respect of an investment, interest or the rental of property.

3. Returns required to be submitted

Every person mentioned in Column 1 must submit a third party return that relates to the information specified in Column 2, in the form specified in Column 3 of the following Table—

Column 1	Column 2	Column 3
Person mentioned in paragraph	Information concerning	Form
2.1, 2.2, 2.3, 2.4, 2.10 and 2.11	<p>(a) Amounts paid or received in respect of, or by way of any investment, rental of immovable property, interest or royalty; and</p> <p>(b) Transactions that are recorded in an account maintained for another person (i.e. transactional accounts like bank accounts).</p>	IT3(b); or A data file compiled in accordance with SARS's Business Requirement Specification: IT3 Data Submission
2.1, 2.2, 2.3, 2.4, 2.5, 2.6 and 2.7	Amounts paid in respect of the purchase and disposal of financial instruments.	IT3(c); or A data-file compiled in accordance with SARS'

		Business Requirement Specification: IT3 Data Submission
2.4	The purchase of, and contributions made in respect of any retirement annuity policy or income protection policy.	IT3(f); or A data-file compiled in accordance with SARS' Business Requirement Specification: Insurance Payments
2.4	The payment of an amount that occurs upon the death of a person in terms of an insurance policy.	IT3(f); or A data-file compiled in accordance with SARS' Business Requirement Specification: Insurance Payments
2.8	Monies paid in respect of a purchase, sale, or shipment of livestock, produce, timber, ore, mineral, precious stones, or by way of a bonus.	IT3(e); or A data-file compiled in accordance with SARS's Business Requirement Specification: IT3 Data Submission
2.9	Contributions made by persons in respect of a medical scheme, and all expenses paid for a person by a medical scheme.	IT3(f); or A data-file compiled in accordance with SARS' Business Requirement Specification: Medical Scheme Contributions

4. Due date for submitting a third party return

The return mentioned in the Table, containing all information required in respect of the period from—

- 4.1. 1 March to 31 August, must be submitted by 31 October; and
- 4.2. 1 March to the end of February, must be submitted by 31 May.

5. Manner of submitting a third party return

5.1 If a third party return comprises 20 or fewer detailed records, the declaration portion of the return and the detailed portion of the return must be submitted—

- 5.1.1 electronically using the SARS eFiling platform; or
- 5.1.2 manually to the SARS office closest to the person's place of business.

5.2 If a third party return comprises 21 to 50 000 detailed records, the declaration portion of the return must be submitted electronically using the SARS eFiling platform and the detailed portion of the return must be submitted electronically using the SARS hypertext transfer protocol secure (https) bulk data file platform.

5.3 If a third party return comprises more than 50 000 detailed records the declaration portion of the return must be submitted electronically using the SARS eFiling platform and the detailed portion of the return must be submitted electronically using the SARS managed data transfer platform.

6. Alternative arrangements with SARS

SARS may agree that a person, who is required to submit a return in accordance with this Schedule, may submit a return in respect of a different period, upon an alternative date and in an alternative manner, as the case may be.

No. 260

5 April 2013

**OPGAWES VAN INLIGTING WAT DEUR DERDEPARTYE INGEVOLGE
ARTIKEL 26 VAN DIE WET OP BELASTINGADMINISTRASIE, 2011 (WET NO. 28
VAN 2011) VERSTREK MOET WORD**

Ingevolge artikel 26 van die Wet op Belastingadministrasie, 2011, vereis ek, George Ngakane Virgil Magashula, hiermee dat die persone in die aangehegte Bylae aangedui, opgawes vir 2013 en daaropvolgende jare moet indien teen die datums in die Bylae aangedui.



G N V MAGASHULA

KOMMISSARIS VAN DIE SUID-AFRIKAANSE INKOMSTEDIENS

Bylae

1. Algemeen

Enige woord of uitdrukking in hierdie kennisgewing vervat waaraan 'n betekenis ingeolge '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. Persone vereis om derdepartyopgawes in te dien

Die volgende persone word vereis om 'n opgawe soos in paragraaf 3 aangedui, te verstrek:

- 2.1 Banke deur die Registrateur van Banke ingeolge die Bankwet, 1990, of die Wet op Onderlinge Banke, 1993, gereguleer;
- 2.2 "Co-operative Banks" deur die "Co-operative Banks Development Agency" ingeolge die "Co-operative Banks Act", 2007, gereguleer;
- 2.3 Die Suid-Afrikaanse Posbank Beperk (Posbank) ingeolge die Wet op die Suid-Afrikaanse Posbank Beperk, 2010, gereguleer;
- 2.4 Finansiële instellings gereguleer deur die uitvoerende beampte, adjunk-uitvoerende beampte of raad, soos in die Wet op die Raad op Finansiële Dienste, 1990, omskryf, ongeag ingeolge daardie wet of enige ander Wet (ingesluit 'n "finansiële instelling" in die Wet op die Raad op Finansiële Dienste, 1990, omskryf, maar uitgesluit 'n instelling omskryf in paragraaf (a)(i) van die omskrywing);
- 2.5 Maatskappye op die JEB genoteer en verbonde persone met betrekking tot die maatskappye, wat effekte, skuldbriewe of soortgelyke finansiële instrumente uitreik;
- 2.6 Maatskappye in staatsbesit, soos ingeolge artikel 1 van die Maatskappywet, 2008, omskryf, wat effekte, skuldbriewe of soortgelyke finansiële instrumente uitreik;
- 2.7 Staatsorgane, soos ingeolge artikel 239 van die Grondwet van die Republiek van Suid-Afrika, 1996, omskryf, wat effekte of soortgelyke finansiële instrumente uitreik;

- 2.8 Enige persoon (ingesluit 'n koöperasie ingevolge artikel 1 van die Inkomstebelastingwet, 1962, omskryf) wat enige lewende hawe, vars produkte, timmerhout, kwarts, minerale of kosbare stene van 'n primêre vervaardiger, anders as op 'n kleinhandelbasis, aankoop;
- 2.9 Enige mediese skema kragtens artikel 24(1) van die Wet op Mediese Skemas, 1998, geregistreer;
- 2.10 Enige persoon wat vir sy of haar eie rekening die besigheid van eiendomsagent soos omskryf ingevolge die Wet op Eiendomsagentskapsaangeleenthede, 1976, bedryf, en wat enige bedrag ten opsigte van 'n belegging, rente of die verhuring van eiendom betaal aan of ontvang namens 'n derdeparty; en
- 2.11 Enige persoon wat vir sy of haar eie rekening as prokureur soos omskryf in artikel 1 van die Wet op Prokureurs, 1979, praktiseer, en wat enige bedrag ten opsigte van 'n belegging, rente of die verhuring van eiendom betaal aan of ontvang namens 'n derdeparty.

3. Opgawes vereis om ingedien te word

Elke persoon in Kolom 1 genoem moet 'n derdepartyopgawe indien wat verband hou met die inligting in Kolom 2 uiteengesit, in die vorm in Kolom 3 van die volgende Tabel aangedui—

Kolom 1	Kolom 2	Kolom 3
Persoon genoem in paragraaf	Inligting wat verband hou met	Vorm
2.1, 2.2, 2.3, 2.4, 2.10 en 2.11	(a) Bedrae betaal of ontvang ten opsigte van, of by wyse van enige belegging, verhuring van onroerende eiendom, rente of tantième; en	IT3(b); of 'n Datalêer saamgestel in ooreenstemming met SAID se Besigheidsvereistespesifikasie: IT3 Data-indiening

2.4, 2.10 en 2.11	(b) Transaksies aangeteken in 'n rekening bestuur namens 'n ander persoon (bv. transaksiegebaseerde rekeninge soos bankrekeninge).	
2.1, 2.2, 2.3, 2.4, 2.5, 2.6 en 2.7	Bedrae betaal ten opsigte van die aankoop en verkoop van finansiële instrumente.	IT3(c); of 'n Datalêer saamgestel in ooreenstemming met SAID se Besigheidsvereistespesifikasie: IT3 Data-indiening
2.4	Die betaling van, en bydraes gemaak ingevolge enige uitredingsannuïteitspolis of inkomstebeskeringspolis.	IT3(f); of 'n Datalêer saamgestel in ooreenstemming met SAID se Besigheidsvereistespesifikasie: Versekeringsbetalings
2.4	Die betaling van 'n bedrag wat plaasvind ten tye van 'n persoon se dood ingevolge 'n versekeringspolis	IT3(f); of 'n Datalêer saamgestel in ooreenstemming met SAID se Besigheidsvereistespesifikasie: Versekeringsbetalings
2.8	Bedrae betaal ten opsigte van die aankoop, verkoop, of verskeping van lewendehawe, vars produkte, timmerhout, kwarts, minerale, kosbare stene, of by wyse van 'n bonus.	IT3(e); of 'n Datalêer saamgestel in ooreenstemming met SAID se Besigheidsvereistespesifikasie: IT3 Data-indiening

2.9	Bydrae deur persone gemaak ten opsigte van 'n mediese skema, en alle uitgawes deur 'n mediese skema namens 'n persoon betaal.	IT3(f); of 'n Datalêer saamgestel in ooreenstemming met SAID se Besigheidsvereistespesifikasie: Mediese Skemabydraes
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4. Datum vir indiening van derdepartyopgawe

Die opgawe in die Tabel genoem, wat alle vereiste inligting bevat ten opsigte van die tydperk vanaf—

- 4.1. 1 Maart tot 31 Augustus, moet teen 31 Oktober ingedien word; en
- 4.2. 1 Maart tot die einde Februarie, moet teen 31 Mei ingedien word.

5. Wyse van indiening van derdepartyopgawe

5.1 Indien 'n derdepartyopgawe uit 20 of minder gedetailleerde rekords bestaan, moet die verklaringsgedeelte van die opgawe en die gedetailleerde gedeelte van die opgawe as volg ingedien word:

- 5.1.1 elektronies deur die SAID “eFiling” platform te gebruik; of
- 5.1.2 per hand by die SAID kantoor naaste aan die persoon se plek van besigheid.

5.2 Indien 'n derdepartyopgawe uit 21 to 50 000 gedetailleerde rekords bestaan, moet die verklaringsgedeelte van die opgawe elektronies ingedien word deur die SAID “eFiling” platform te gebruik en die gedetailleerde gedeelte van die opgawe elektronies ingedien word deur die SAID “hypertext transfer protocol secure (https) bulk” datalêerplatform te gebruik.

5.3 Indien 'n derdepartyopgawe uit meer as 50 000 gedetailleerde rekords bestaan, moet die verklaringsgedeelte van die opgawe elektronies ingedien word deur die SAID “eFiling” platform te gebruik en die gedetailleerde gedeelte van die

opgawe elektronies ingedien word deur die SAID dataoordragbestuurplatform te gebruik.

6. Alternatiewe reëlings met SAID

SAID kan ooreenkom dat 'n persoon, van wie vereis word om 'n opgawe ingevolge hierdie Bylae te verstrek, 'n opgawe ten opsigte van 'n ander tydperk, op 'n alternatiewe datum en op 'n alternatiewe wyse, na gelang van die geval, kan indien.

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