



Monthly Tax Update: MARCH 2022

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What we are covering this month

- Tax Case judgment
 - F Taxpayer v CSARS
- Recent SARS documents and notices
 - IN 28 (Issue 3) – Home office expenses
 - Draft Interpretation Notes open for comment
 - New determination of PAYE on pension annuities
 - PAYE audits and employer obligations
 - New travel allowance table
 - Submission of a deceased employees' tax certificates
 - Informing SARS of ceasing to be a tax resident
 - Changing a company's financial year end

F Taxpayer v CSARS

WC Tax Court Case no. IT 45842 [2022] ZATC 1 (25 Feb 2022)

- Dispute resolution process:
 - Tax Administration Act Chapter 9
 - Rules promulgated under s 103 of the TAA, prescribing the procedures to be followed in the objection and appeal process (<https://www.sars.gov.za/wp-content/uploads/Legal/SecLegis/LAPD-LSec-TAdm-PN-2014-05-Notice-550-GG-37819-11-July-2014.pdf>)
- Taxpayer applied for a Rule 56 order
- SARS applied for condonation of late submission of a Rule 31 statement (grounds of appeal)

Rule 56(1). Application for default judgment in the event of non-compliance with rules

If a party has failed to comply with a period or obligation prescribed under these rules or an order by the tax court under this Part, the other party may (a) deliver a notice ... and (b) if the defaulting party fails to remedy the default within the prescribed period, apply, on notice to the defaulting party, to the tax court for a final order under s 129(2).

TAA s 129(2) In the case of an assessment or 'decision' under appeal or an application in a procedural matter referred to in s 117(3), the tax court may

- (a) confirm the assessment or 'decision';
- (b) order the assessment or 'decision' to be altered;
- (c) refer the assessment back to SARS for further examination and assessment; or
- (d) make an appropriate order in a procedural matter.

Sequence of events

- 17 March 2020: SARS raised additional assessments on following audits of 2016-2018 assessments.
- 2 April 2020: taxpayer requested reasons (within the 30 day period – Rule 6).
- 10 June 2020: SARS deadline to provide reasons but failed to do so.
 - 11 June 2020: taxpayer applied for a suspension of payment under TAA s 164(2).
 - 18 June 2020: SARS proceeded with collection steps and issued the taxpayer with a final demand for payment. The taxpayer pointed out that this contravened s 164(6).
- 3 July 2020: SARS notified the taxpayer that it required an extension for providing reasons (16 days after expiry of the initial 45 day period).

- 3 September 2020: after the taxpayer pointed out SARS' error in applying collection steps (58 days after the application was lodged), SARS approved the payment suspension request.
 - 'from that date onwards, SARS was obliged to reflect the taxpayer's status as compliant on the e-filing platform, which may be viewed by any person who requests the taxpayer's permission to do so. This notwithstanding, SARS nonetheless insisted that the taxpayer first pay the disputed (yet suspended) tax debt before it would reflect it as compliant in relation to its tax affairs.'
- 7 September 2020: SARS delivered its reasons 'on the very last day of the extension which it unilaterally imposed'.
- 20 October 2020: taxpayer delivered its notice of objection (within the 30 day period – Rule 7).

- 26 January 2021: taxpayer notified SARS in terms of s 11(4) of the TAA that it would be approaching the High Court for an order compelling SARS to reflect its status as tax compliant.
 - 29 January 2021: SARS corrected the status to 'tax compliant'.
- 12 February 2021: deadline for SARS to deliver a decision on the objection (60 days as per Rule 9(1)(a)) – not met). Taxpayer delivered a Rule 56(1)(a) notice.

Rule 56(1)(a):

If a party has failed to comply with a period or obligation prescribed under these rules ... the other party may - (a) deliver a notice to the defaulting party informing the party of the intention to apply to the tax court for a final order under s 129(2) of the Act in the event that the defaulting party fails to remedy the default within 15 days of delivery of the notice.

- 22 February 2021: SARS notified its decision: partial disallowance of the objection.
 - SARS also informed the taxpayer that the payment suspension had been revoked, 'purportedly on the basis that the dispute had been resolved' (in contravention of 164(4)).
 - 29 March 2021: taxpayer pointed out to SARS 'that the dispute was far from resolved' and SARS then reinstated the suspension of payment. However it failed to revert the taxpayer's status to compliant.
- 31 March 2021: Taxpayer delivered notices of appeal (within 30 days after SARS notice on objection - Rule 10(1)(a)). Taxpayer also notified SARS that it had not opted for ADR.

- 7 June 2021: deadline for SARS to deliver its Rule 31 statement (within 45 days from the taxpayer's notice of appeal - Rule 31(1)(d)).
- 8 June 2021: SARS notified the taxpayer that the appeals had been referred to the Tax Court Litigation Unit for litigation in the Tax Court. No request for condonation for the late filing of the Rule 31 statement nor any explanation for the delay.
- 11 June 2021: Taxpayer delivered a Rule 56(1)(a) notice putting SARS to terms to remedy its default within the prescribed 15-day period, failing which it intended to apply for a final order under s 129(2) of the TAA.
- 17 June 2021: SARS requested extension to 20 August 2021.

- 21 June 2021 taxpayer advised it was willing to grant an extension of 1 month, which SARS erroneously interpreted to be 30 July 2021.
- [14] 'The taxpayer ... again tried to accommodate SARS by agreeing to an extension until [Friday] 30 July 2021 provided that the Rule 31 statement was provided on that day... the Rule 31 statement was not delivered by 30 July 2021... SARS requested a further extension to 31 August 2021.'

- 2 August 2021: taxpayer refused the request for extension and informed SARS that it would have to bring an application for condonation in terms of Rule 52(6).
- 10 August 2021: taxpayer launched the present tax court application
 - (tax status still shown as non-compliant ... 'although SARS subsequently rectified this, it yet again altered the status to non-compliant, without any notice to the taxpayer, on 14 September 2021').
- 21 September 2021: SARS served its Rule 31 statement (36 days after the agreed extended deadline and 15 days after the 31 August 2021 deadline which SARS itself had requested).

Rule 52(6):

A party who failed to deliver a statement as and when required under Rule 31, 32 or 33, may apply to the tax court under this Part for an order condoning the failure to deliver the statement and the determination of a further period within which the statement may be delivered.

[21] 'To sum up, SARS has displayed a persistent disregard for the time limits prescribed in the rules.

Of particular significance is

its failure to seek the extension it required to provide reasons to the taxpayer before the period for furnishing reasons expired;

its failure to request an extension to file its Rule 31 statement before the prescribed time limit expired;

its failure to provide any explanation whatsoever to the taxpayer for these delays; and

its woefully inadequate, generalised explanation furnished 10 days later that the matter had only been allocated to M after expiry of the prescribed time limit for the filing of the Rule 31 statement 'due to backlog as a result of Covid-19, lack of capacity and no filling of vacancies across SARS.'

[22] Also significant is SARS' misleading of the taxpayer...

[47] 'Whatever gloss SARS seeks to put on it, the facts set out above demonstrate... that the delay was egregious; there has been no reasonable explanation for the delay; and the consequent prejudice to the taxpayer (which prejudice SARS admits, since it sought to ameliorate it) is severe.

[48] Put simply, the evidence shows that in the present case SARS has failed dismally to fulfil its obligations, both under s 195 of the Constitution as well as the TAA and its rules. It has displayed an egregious lack of regard for the taxpayer's constitutionally entrenched right to fair administrative action and, cut to its bare bones, has been reduced to relying on what it considers to be a novel issue of public importance to persuade this court to grant condonation.

Takeaway: it is essential to know the TAA, the time limits, your rights and recourse options.

Interpretation Note 28 (Issue 3)

Issued May 21; Reissued 15 November 2021*; Issued March 2022

*Discussed in January 2022 Monthly Tax Update

[Interpretation Note 28 \(Issue 3\)](#) Deductions: Home Office Expenses Incurred by Persons in Employment or Persons Holding an Office

– Issued 4 March 2022

SARS website - see <https://www.sars.gov.za/types-of-tax/personal-income-tax/tax-season/home-office-expenses/>

Deduction of home office expenses

1

Section
11(a)

General deduction formula

2

Section
23(b)

Private expenses disallowed BUT
limited concession for home office

3

Section
23(m)

Denial of deductions for employees
other than ... s 11(a)/(d) deductions
not prohibited s 23(b)

4

CGT (and possibly VAT) consequences

Prohibited deduction – private expenses s 23(b)

- No deduction of domestic or private expenses, including the rent of or cost of repairs of or expenses in connection with any premises not occupied for the purposes of trade or of any dwelling-house or domestic premises
 - except in respect of such part as may be occupied for the purposes of trade:
Provided that –
- such part shall not be deemed to have been occupied for the purposes of trade, unless such part is specifically equipped for purposes of the taxpayer's trade and regularly and exclusively used for such purposes; and
- no deduction shall in any event be granted where the taxpayer's trade constitutes any employment or office unless
 - his income from such employment or office is derived mainly from commission or other variable payments which are based on the taxpayer's work performance and his duties are mainly performed otherwise than in an office which is provided to him by his employer; or
 - his duties are mainly performed in such part.

Prohibited deduction – employees s 23(m)

- S 23(m) N/A to agents/representatives whose remuneration is normally derived mainly in the form of commissions based on sales/turnover.
- S 23(m) prohibits the deduction of any expenditure, loss or allowance as contemplated in s 11 relating to any employment/office in respect of which a person derives any “remuneration” (per Fourth Schedule) **other than -**
 - (i) contributions to a pension, provident or RA fund - s 11F;
 - (ii) & (iii) deductions under s 11(c)(legal expenses), (e)(wear and tear allowance), (i) or (j)(bad & doubtful debts); s 11(nA) or (nB) (amounts refunded); and
 - (iv) deductions under s 11(a) or (d) (repairs) in respect of any rent, repairs or expenses in connection with any dwelling house or domestic premises, to the extent that the deduction is not prohibited under s 23(b).

IN 28 (Issue 3) – key aspects to note

- Bond interest – “prohibited under s 23(m) (from 1/3/22) – s23(m)(iv) N/A as deducted under s 24j”.
- Bond insurance – prohibited under s 23(r).
- Insurance of household contents – not in connection with *the premises*.
- Solar panels – s 12B – “prohibited under s 23(m)”.
 - *s 11(e) usually N/A as affixed to the house: ‘work of a permanent nature’ as per proviso (ii).*
- Fibre and wifi –
 - Capital cost – s 11(e) only if the taxpayer is the owner and it does not become a ‘work of a permanent nature’.
 - Monthly fee - not expenses in connection with the ‘dwelling house or domestic premises’: prohibited under s 23(m).

Draft Interpretation Notes open for comment

Due date for comments	Description
31 March 2022	<u>Sale and Leaseback Arrangements and Related Simulated Transactions</u> - Ss 23D and 23G
31 March 2022	<u>Effect on the Date of Issue of a Share arising from a Change in the Redemption Features</u> – s 8E
29 April 2022	<u>Determination of the Taxable Income of Certain Persons from International Transactions: Intra-group Loans</u> – s 31, 23M & 23N
13 May 2022	<u>Public Benefit Organisations: Provision of Residential Care for Retired Persons</u> – Ninth Schedule para 3(c)

Draft Interpretation Notes open for comment

Due date for comments	Description
13 May 2022	<u>Public Benefit Activity: Bid to Host or Hosting any International Event</u> – Ninth Schedule para 11(b)
27 May 2022	<u>Understatement Penalty: Meaning of “Maximum Tax Rate applicable to the Taxpayer” under Section 222(5) of the Tax Administration Act</u> – TAA s 221 & 222
3 June 2022	<u>Recoupment of Amounts Deducted or Set Off when an Asset Commences to be Held as Trading Stock which was Previously not so Held</u> – s 8(4)(k)(iv)

Understatement penalty

TAA ss 221 - 224

- S 222(1): Penalty applies where there is an 'understatement' (*see next slide*) unless the understatement arises from a *bona fide* inadvertent error.
- S 222(2): Amount of the penalty = 'highest applicable penalty % in accordance with the table in s 223' (*see following slide*) x each shortfall (*see s 222(3)(c)*) in relation to each understatement.

'Understatement' - s 221

any prejudice to SARS or the *fiscus* as a result of –

(a) failure to submit a return required under a tax Act or by the Commissioner;

(b) an omission from a return;

(c) an incorrect statement in a return;

(d) if no return is required, the failure to pay the correct amount of 'tax' (*as defined in s 1, excluding a penalty and interest*); or

(e) an “impermissible avoidance arrangement”.

Table – s 223

Item	Behaviour	Standard case	Obstructive or a 'repeat case'	Voluntary disclosure after notification of audit or criminal investigation	Voluntary disclosure before notification of audit or criminal investigation
(i)	'Substantial understatement'	10%	20%	5%	0%
(ii)	Reasonable care not taken in completing return	25%	50%	15%	0%
(iii)	No reasonable grounds for 'tax position' taken	50%	75%	25%	0%
(iv)	'Impermissible avoidance arrangement'	75%	100%	35%	0%
(v)	Gross negligence	100%	125%	50%	5%
(vi)	Intentional tax evasion	150%	200%	75%	10%

'Maximum tax rate applicable to the taxpayer' s 222(5)

- S 222(3): 'shortfall' is the sum of –
 - (a) Difference in tax payable – when the taxpayer is in a tax payable position after the understatement is corrected.
 - (b) Amount properly refundable less the amount that would have been refundable if the understatement were accepted.
 - (c) where there is an assessed loss or any other benefit carried forward: the difference between the incorrect vs correct AL/c/f amount X **'the tax rate determined under s 222(5)'**.
- S 222(5): 'The tax rate applicable to the shortfall determined under s 222(3) & (4) is **the maximum tax rate applicable to the taxpayer**, ignoring an assessed loss or any other benefit brought forward from a preceding tax period to the tax period.'

Draft IN

'There is uncertainty as to how the "maximum tax rate applicable to the taxpayer" may be applied to a taxpayer that has **made an understatement and is in an assessed loss position**.

This Note provides clarity on the rate to be applied in circumstances where the taxpayer is **in an assessed loss position after the understatement is corrected.**'

Example: company

	R
Stated assessed loss carried forward	(50 000)
<i>Less:</i> Properly carried forward assessed loss	<u>(20 000)</u>
Difference	<u>(30 000)</u>
Shortfall = difference × maximum tax rate applicable to the taxpayer	
= R30 000 × 28%	8 400
Understatement penalty = Shortfall × understatement penalty percentage levied	
= R8 400 × 150%	12 600

Example: individual

	R
Stated assessed loss carried forward	(200 000)
<i>Less:</i> Properly carried forward assessed loss	<u>(50 000)</u>
Difference	<u>(150 000)</u>
Shortfall = difference × maximum tax rate applicable to the TP	
= R150 000 × 18% =	27 000
the maximum tax rate applicable to the band in which the taxable income of A for the tax period falls is 18%	
Understatement penalty = Shortfall × understatement penalty %	

Example: SBC

	R
Stated assessed loss carried forward	(80 000)
Taxable income after correction of understatement	<u>320 000</u>
Shortfall under s 222(3)(a):	
Tax properly chargeable on TI of R320 000	16 583
<i>Less:</i> Tax chargeable if understatement accepted	<u>0</u>
Shortfall =	<u>16 583</u>

SBC tax rates:

TI 0 - R83 100 @ 0%; exceeding R83 100 to R365 000 @ 7%.

The shortfall of R16 583 is determined as follows $[(R83\ 100 \times 0\%) + (R320\ 000 - R83\ 100) \times 7\%]$: The maximum tax rate applicable to the SBC for the tax period is 7%.

Example: SBC (cont.)

Step 2: Shortfall under s 222(3)(c):	R
Stated assessed loss	(80 000)
<i>Less:</i> Properly carried forward assessed loss	<u>0</u>
Difference =	<u>(80 000)</u>
Shortfall = difference × maximum tax rate applicable to the taxpayer	
Marginal rate of tax for an SBC in loss position = 0%	0
Therefore, shortfall = R80 000 × 0% =	

3. Total shortfall = s 222(3)(a) + s 222(3)(c)	
= R16 583 + 0 =	R16 583
SBC tax rates: TI 0 - R83 100 @ 0%.	

New determination of PAYE on pension annuities

Tax Practitioners' Connect Issue 29 (Feb 2022)

Para 2 of the Fourth Schedule

(2B) Notwithstanding the provisions of subparagraph (1), a person that pays an annuity and is a pension fund, pension preservation fund, provident fund, provident preservation fund, retirement annuity fund or is licensed as an insurer under the Insurance Act shall, when deducting or withholding employees' tax in respect of any year of assessment, apply the fixed tax rate that the Commissioner directs must be used in determining the amount of employees' tax to be withheld, where the person to whom that annuity is paid receives an amount of remuneration from more than one employer.

Amended in 2020 and 2021: Comes into operation on 1 March 2022.

PAYE on pension annuities (cont.)

SARS:

To assist pensioners with more than one source of income, recently introduced legislation makes provision for SARS to determine a more accurate PAYE deduction amount. We do this by using the latest data available to SARS. The retirement fund administrator can then deduct a more accurate amount of PAYE from pensioners.

SARS:

- Pensioners will not have to do anything: SARS will provide the retirement fund administrator (RFA) concerned with the PAYE deduction percentage.
- For pensions/annuities payable during March 2022 and thereafter, RFAs will use this rate to calculate the PAYE to be deducted from the pension or annuity.
- The SARS rate will be valid for the whole tax year, unless circumstances that influence the year-end tax liability change. In such a case, the RFA may revert to applying the normal PAYE deduction rate, with effect from the month in which it becomes aware of the change in circumstances.

Cont.

- 'The PAYE deducted from the pension may be slightly higher, but in return, you are less likely to be faced with an unexpected tax bill at the end of the tax year.'
- The pensioner may, at any time, request their RFA to continue to deduct PAYE at a rate higher than the rate provided by SARS.
- Pensioners may also request their RFA to use the normal PAYE deduction rate, and not the one provided by SARS, however this may result in a high tax bill at year-end.

Other employment tax tables

<https://www.sars.gov.za/wp-content/uploads/Docs/PAYE/Tables/2023/PAYE-GEN-01-G01-A06-2023-Other-Employment-Tax-Deduction-Tables-External-Annexure.pdf>

REMUNERATION PAID TO -	Employees' tax (PAYE):
Labour Broker (no Exemption Certificate and no Tax Directive)	Tax Deduction Tables
Labour Broker (no Exemption Certificate and with Tax Directive)	Tax Directive %
Independent Contractor deemed to be an employee as per Fourth Schedule	Tax Deduction Tables
Independent Contractor deemed to be an employee as per Fourth Schedule (with Tax Directive)	Tax Directive %
Personal Service Provider (PSP)	Trust or company tax %
Seasonal Worker	Tax Deduction Tables
Standard employment employee	Tax Deduction Tables
Non-standard employment employee	25%

PAYE audits and employer obligations

Tax Practitioners' Connect Issue 29 (Feb 2022)

- SARS may raise an additional assessment on an employer where an audit discloses an underpayment of PAYE. The additional tax is then recovered from the employer.
- Although the audit concludes at this point, the employer is still required to calculate the shortfall in PAYE per employee, recover this from employees, issue amended IRP5 certificates and file an amended PAYE Reconciliation (EMP501) supported by the amended IRP5 certificates with SARS. The right to recover the taxes is a statutory right in terms of para 5(3) of the Fourth Schedule.

- Para 2(1) of the Fourth Schedule requires an employer to deduct or withhold employees' tax from any remuneration paid to employees, and to pay such amount deducted or withheld over to SARS within 7 days after the end of the relevant month.
 - Where an employer fails to correctly deduct employees' tax from remuneration paid to employees as required by the law, it incurs a *personal liability* to SARS for the amount that it should have deducted. (*Para 5(1) of the Fourth Schedule, read with s 157 of the TAA.*)

S 157(1) of the TAA:

A withholding agent is personally responsible for an amount of tax -

- (a) Withheld and not paid to SARS; or
- (b) Which should have been withheld under a tax Act but was not so withheld.

S 157(2) : An amount recovered from a withholding agent is an amount of tax paid on behalf of the taxpayer in respect of their personal liability under the relevant tax Act.

- The employer is no longer acting as an agent/intermediary between SARS and the employee, making payments against the employee's final liability for income tax. Payments made by the employer are then payments made by the employer in its personal capacity against *its own* liability.
- Because the payments made to SARS under the audit assessment are made against the employer's own personal liability, and not against the employees' final income tax liability, the employees are not entitled to a tax credit (such as the credit reflected on an employees' tax certificate (IRP5)) on assessment. Thus, the employees remain liable for the income tax due on the amounts that the employer did not correctly tax.

- It is important that the employer exercises their right and recovers the taxes from employees, because to the extent that an employer does not recover from the employees, the amount paid by the employer under the employees' tax assessment, is deemed to be a penalty (for the purposes of s 23(d)) due and payable by that employer in terms of Para 5(5) of the Fourth Schedule.

- Under para 28(1)(b) of the Fourth Schedule, the employee remains ultimately liable for any tax shortfall when they are assessed by SARS after submitting a tax return (confirmed in *Estate Late GA Pitje v CSARS* 66 SATC 219).
- NB: the employer is not permitted to issue the amended IRP5 certificate to the employee, unless it has collected the full taxes due from that employee.
 - Para 5(4) provides that an employee is not entitled to an IRP5 certificate until the tax is repaid to the employer.
 - Para 28(3): any IRP5 certificate issued in contravention of this rule, will attract a further joint and several liability between the employer and the employee for the amount of tax incorrectly reflected on such certificate.

New travel allowance table

4 March 2022 – Income Tax Act, 1962: The [income tax notice](#), scheduled for publication in the *Government Gazette*, relates to fixing of rate per kilometre in respect of motor vehicles – section 8(1)(b)(ii) and (iii) Fixing of rate per kilometre in respect of motor vehicles – section 8(1)(b)(ii) and (iii)

[Notice 1848](#)

[E-logbook for 2022/3](#)

Where the value of the vehicle -	Fixed cost p.a. (R)	Fuel cost (c/km)	Maintenance cost (c/km)	2021/2		
				Fixed	Fuel	Maint.
does not exceed R95 000	29 836	131.7	40.9	29 504	104.1	38.6
R95 001 - R190 000	52 889	147.0	51.1	52 226	116.2	48.3
R190 001 - R285 000	76 033	159.7	56.3	75 039	126.3	53.2
R285 001 - R380 000	96 197	171.8	61.5	94 871	135.8	58.1
R380 001 - R475 000	116 438	183.8	72.3	114 781	145.3	68.3
R475 001 - R570 000	137 735	210.8	84.9	135 746	166.7	80.2
R570 001 - R665 000	159 031	218.0	105.5	156 711	172.4	99.6
exceeding 665 000	159 031	218.0	105.5	156 711	172.4	99.6

Simplified method

Where:

- The provisions of s 8(1)(b)(iii) are applicable in respect of the recipient of an allowance or advance; and
- No other compensation in the form of a further allowance or reimbursement (other than for parking or toll fees) is payable by the employer to that recipient, that rate per kilometre is, at the option of the recipient, equal to **418 cents per kilometre** (was 382c/km) .

Submission of a deceased employees' tax certificates

18 February 2022 – The [Guide for Completion and Submission of Employees' Tax Certificates](#) has been updated to clarify the provisions of para 13(2) and 14(5) of the Fourth Schedule.

Details regarding the submission of a deceased employees' tax certificate to an executor or a representative taxpayer of the deceased employee, within 14 days after the date of death, have been added.

Informing SARS of ceasing to be a tax resident

<https://www.sars.gov.za/individuals/cease-to-be-a-resident/>

The taxpayer must inform SARS in one of the following two ways:

- through the Registration, Amendments And Verification Form (RAV01) on eFiling by capturing the date on which the taxpayer ceased to be a tax resident. A case will be created whereby the taxpayer will receive a letter from SARS to submit supporting documents.
- by capturing the date on the ITR12 tax return.

If not registered on eFiling, may continue to use

contactus@sars.gov.za.

Changing a company year end

25 February 2022 – The guide on [How to complete the Income Tax Return ITR14 for Companies](#) has been updated to include clarity on the Financial Year End and Financial Statements required.

See <https://www.sars.gov.za/types-of-tax/corporate-income-tax/keeping-my-business-details-up-to-date/>

New SARS Guide

Frequently Asked Questions: Insolvent Estates of Individuals

Issued 22 February 22

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SARS Interest rates

	Table 1 Interest paid to SARS and interest on refunds following successful appeals & certain delayed refunds	Table 2 Interest paid by SARS on credit amounts (overpayment of provisional tax) under s 89quat(4)	Table 3 “official rate of interest” - low interest loans, s 7C and deemed dividends
01.08.2020			4.50%
01.11.2020	7.00%	3.00%	
01.12.2021			4.75%
01.03.2022	7.25%	3.25%	
01.02.2022			5.00%
01.05.2022	7.50%	3.50%	

Tax terminology in 10 languages

15 March 22

SARS list of tax terminology in 10 official languages other than English to assist taxpayers to understand the tax in their mother-tongue.

<https://www.sars.gov.za/wp-content/uploads/Docs/Translations/Taxterminology/SARS-MultilingualTerminology-list-2022.pdf>

QUESTIONS?

Please use the Q&A portal or the Chat box

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