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SOUTH AFRICAN REVENUE SERVICE

NO. 100 **18 February 2021**

EXTENSION OF DEADLINE TO FILE COUNTRY BY COUNTRY RETURNS IN TERMS OF SECTION 25(7) OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)

In terms of section 25(7) of the Tax Administration Act, 2011, I, Edward Christian Kieswetter, Commissioner for the South African Revenue Service, hereby repeal Notice No. 1236 published in Government Gazette No. 43913 dated 20 November 2020 and extend the deadline to file the Country-by-Country Reports required under Notice No. 1117 published in Government Gazette No. 41186 dated 20 October 2017, for Reporting Fiscal Years commencing before 1 July 2020 as follows:

- With regards to a person required to file by 31 December 2020 or 31 January 2021, the deadline is extended to 30 June 2021;
- With regards to a person required to file by 28 February 2021, 31 March 2021, 30 April 2021, 31 May 2021 and 30 June 2021, the deadline is extended to 30 July 2021.

EC KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SUID AFRIKAANSE INKOMSTE DIENS

NO. 100 **18 Februarie 2021**

VERLENGING VAN SPERTYD OM LAND-VIR-LAND OPGAWES IN TE DIEN INGEVOLGE ARTIKEL 25(7) VAN DIE WET OP BELASTINGADMINISTRASIE, 2011 (WET NO. 28 VAN 2011)

Ingevolge artikel 25(7) van die Wet op Belastingadministrasie, 2011, herroep ek, Edward Christian Kieswetter, Kommissaris vir die Suid-Afrikaanse Inkomstediens, hiermee Kennisgewing No. 1236 op 20 November 2020 in Staatskoerant No. 43913 gepubliseer en verleng hierby die spertyd om ’n Land-vir-Land verslag in te dien, vereis ingevolge Kennisgewing No. 1117 op 20 Oktober 2017 in Staatskoerant No. 41186 gepubliseer, ten opsigte van Verslagdoenings- Fiskale Jare wat voor 1 Julie 2020 begin het, as volg:

- Ten opsigte van ’n persoon wat teen 31 Desember 2020 of 31 Januarie 2021 moet indien, word die spertyd tot 30 Junie 2021 verleng; en
- Ten opsigte van ’n persoon wat teen 28 Februarie 2021, 31 Maart 2021, 30 April 2021, 31 Mei 2021 en 30 Junie 2021 moet indien, word die spertyd tot 30 Julie 2021 verleng.

EC KIESWETTER
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