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SOUTH AFRICAN REVENUE SERVICE

NO. 5450 **23 October 2024**

PUBLICATION OF EXPLANATORY SUMMARY OF THE GLOBAL MINIMUM TAX ADMINISTRATION BILL, 2024

Notice is hereby given in terms of Rule 276(1)*(b)* of the Rules of the National Assembly that the Minister of Finance intends to introduce the Global Minimum Tax Administration Bill, 2024, in the National Assembly in the near future. The explanatory summary of the Bill is hereby published in accordance with Rule 276(1)*(c)* of the Rules of the National Assembly.

The Bill proposes to introduce by reference the administrative provisions of the Global Anti-Base Erosion (GloBE) Model Rules in South Africa for purposes of the administration of the Global Minimum Tax Bill.

SOUTH AFRICAN REVENUE SERVICE

NO. 5451 **23 October 2024**

PUBLICATION OF EXPLANATORY SUMMARY OF THE TAX ADMINISTRATION LAWS AMENDMENT BILL, 2024

Notice is hereby given in terms of Rule 276(1)*(b)* of the Rules of the National Assembly that the Minister of Finance intends to introduce the Tax Administration Laws Amendment Bill, 2024, in the National Assembly in the near future. The explanatory summary of the Bill is hereby published in accordance with Rule 276(1)*(c)* of the Rules of the National Assembly.

The Bill provides for the amendment of the—

- Income Tax Act, 1962, so as to correct an in incorrect cross-reference; to amend the definition of "provisional taxpayer" in order to effect a consequential amendment; effect a consequential amendment and remove an obsolete cross reference; and to correct an in incorrect cross-reference;
- Customs and Excise Act, 1964, so as to provide for the disclosure by the Commissioner of information to a person to whom access to such information has been granted in accordance with the Promotion of Access to Information Act, 2000; to provide for the Commissioner to allow in a manner determined by rule, a reasonable timeframe for the submission of certain export bills of entry; to provide for changes to simplify the process of substitution of bills of entry in certain circumstances; and to make technical corrections;
- Value-Added Tax Act, 1991, so as to extend the time period within which value-added tax should be accounted for and is payable by the recipient of imported services; to provide for a refund where the amount of tax chargeable is reduced as a result of a subsequent event in respect of the importation of goods by persons who are not registered as vendors or in respect of imported services where there is no assessment; to provide for the waiving of the requirement that representative vendors appointed by electronic services suppliers must reside in South Africa and to extend this concession to non-resident vendors with no, or a limited, presence in South Africa in specified circumstances; and to provide for a consequential amendments;
- Tax Administration Act, 2011, so as to provide for a senior SARS official to also appear in certain courts; to provide for a consequential amendment; to provide for certain persons to appear on behalf of the taxpayer in the tax court; to provide for recovery of fees and costs where a senior SARS official appears on behalf of SARS or the Commissioner in certain courts; to provide for the manner of determination of costs awarded by certain courts; to make consequential amendments; to expand the provision relating to the production of relevant material in person; to provide for the disclosure by the Commissioner of information to a person to whom access to such information has been granted in accordance with the Promotion of Access to Information Act, 2000; to clarify the

provisions concerning an original assessment made by SARS; to align the wording of certain provisions; to limit the extension period for lodging an objection; to allow for resolution of a dispute under objection through alternative dispute resolution; to provide that the tax court may extend the period for lodging of an appeal under certain circumstances; to amend the requirements for the hearing of an appeal by the tax board; to make a consequential amendment; to provide for the addition of a tax practitioner to the panel from which a chairperson of the tax board must be nominated; to remove a ground for temporary write-off of a tax debt; to correct an incorrect cross-reference; to provide for the removal of the time-period for appointment of a public officer by a company and certain consequential amendments relating thereto;

- Tax Administration Laws Amendment Act, 2022, to make a textual correction,

and to provide for matters connected therewith.

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