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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. 1531

26 November 2021

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, Edward Christian Kieswetter, 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.

This notice will replace Notice 790, published in Government Gazette No. 35733 on 1 October 2012, with effect from 1 January 2022. Notice 1461, published in Government Gazette No. 45396 on 29 October 2021, is withdrawn with effect from date of publication of this notice.


E C KIESWETTER**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, has the meaning so assigned, unless the context indicates otherwise.

2. Incidences of non-compliance subject to fixed amount penalty

2.1 Failure by a natural person to submit an income tax return as and when required under a tax Act, for years of assessment commencing on or after 1 March 2006, where that person has, with effect from 1 January 2022—

2.1.1 two or more outstanding income tax returns for years of assessment commencing on or after 1 March 2006 but ending on or before 29 February 2020; or

2.1.2 one or more outstanding income tax returns for years of assessment commencing on or after 1 March 2020.

2.2 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, with effect from 1 December 2022, one or more outstanding income tax returns.

SUID-AFRIKAANSE INKOMSTEDIENS

NO. 1531

26 November 2021

VOORVALLE VAN NIENAKOMING DEUR 'N PERSOON INGEVOLGE ARTIKEL 210(2) VAN DIE WET OP BELASTINGADMINISTRASIE, 2011 (WET NO. 28 VAN 2011) WAT OOREENKOMSTIG ARTIKELS 210(1) EN 211 VAN DAARDIE WET AAN 'N VASTEBEDRAGBOETE ONDERHEWIG IS

Ingevolge artikel 210(2) van die Wet op Belastingadministrasie, 2011, lys ek, Edward Christian Kieswetter, Kommissaris van die Suid-Afrikaanse Inkomstediens, in die Bylae hierby, die gevalle van nienakoming wat ooreenkomstig artikels 210(1) en 211 van daardie Wet aan 'n vastebedragboete onderhewig is.

Hierdie kennisgewing sal Kennisgewing 790, op 1 Oktober 2012 in Staatskoerant No. 35733 gepubliseer, met effek van 1 Januarie 2022 vervang. Kennisgewing 1461, in Staatskoerant No. 45396 op 29 Oktober 2021 gepubliseer, is met effek van publikasie van hierdie kennisgewing, teruggetrek.

E C KIESWETTER**KOMMISSARIS: SUID-AFRIKAANSE INKOMSTEDIENS**

Bylae

1. Algemeen

Enige woord of uitdrukking in hierdie kennisgewing vervat waaraan 'n betekenis geheg is in 'n "Belastingwet" soos in artikel 1 van die Wet op Belastingadministrasie, 2011, omskryf, dra die betekenis aldus daaraan geheg, tensy die samehang andersins aandui.

2. Gevalle van nienakoming wat aan 'n vastebedragboete onderhewig is

- 2.1 Versuim deur 'n natuurlike persoon om 'n inkomstebelastingopgawe in te dien soos en wanneer ooreenkomstig 'n Belastingwet vereis, vir jare van aanslag wat op of na 1 Maart 2006 in aanvang neem, waar daardie persoon, met effek van 1 Januarie 2022—
- 2.1.1 twee of meer uitstaande inkomstebelastingopgawes, vir jare van aanslag wat op of na 1 Maart 2006 in aanvangs neem, maar op of voor 29 Februarie 2020 tot 'n einde kom, het; of
- 2.1.2 een of meer uitstaande inkomstebelastingopgawes het vir jare van aanslag wat op of na 1 Maart 2020 in aanvang neem, het.
- 2.2 Versuim deur 'n natuurlike persoon om 'n inkomstebelastingopgawe in te dien soos en wanneer ooreenkomstig die Inkomstebelastingwet vereis, vir jare van aanslag wat op of na 1 March 2006 in aanvang neem, waar daardie persoon, met effek van 1 Desember 2022, een of meer uitstaande inkomstebelastingopgawes het.

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