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CONTENTS

No.		*Page No.*	*Gazette No.*
	GOVERNMENT NOTICE		
South African Revenue Service			
Government Notice			
451	Tax Administration Act (28/2011): Income Tax 2013: Notice to furnish returns for the 2013 year of assessment.....	3	36603

INHOUD

No.		*Bladsy No.*	*Koerant No.*
	GOEWERMENTSKENNISGEWING		
Suid-Afrikaanse Inkomstediens			
Goewermentskennisgewing			
451	Wet op Belastingadministrasie (28/2011): Inkomstebelasting 2013: Kennisgewing om opgawes vir die 2013 jaar van aanslag in te dien.....	6	36603

GOVERNMENT NOTICE
GOEWERMENTSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS

No. 451 **28 June 2013**

INCOME TAX 2013: NOTICE TO FURNISH RETURNS FOR THE 2013 YEAR OF ASSESSMENT

1. Notice is hereby given in terms of section 25 of the Tax Administration Act, 2011 (Act No. 28 of 2011), that every person who is personally or in a representative capacity liable to taxation under the Income Tax Act, 1962, (Act No. 58 of 1962) ("the Act") or who is required in terms of paragraph 2 to furnish a return, must furnish a return in respect of the 2013 year of assessment within the period prescribed in paragraph 4 below.

2. The following persons must furnish an income tax return:
   (a) every company, trust or other juristic person, which is a resident;
   (b) every company, trust or other juristic person, which is not a resident—
      (i) which carried on a trade through a permanent establishment in the Republic; or
      (ii) which derived any capital gain from a source in the Republic;
   (c) every company incorporated, established or formed in the Republic, but which is not a resident as a result of the application of any agreement entered into with the Government of any other country for the avoidance of double taxation;
   (d) every natural person—
      (i) who carried on any trade in the Republic (other than solely in his or her capacity as an employee);
      (ii) to whom an allowance or advance was paid or granted as described in section 8(1)*(a)* of the Act (other than an amount reimbursed or advanced as described in section 8(1)*(a)*(ii)) and whose gross income exceeded the thresholds set out in item (viii);
      (iii) who had capital gains or capital losses exceeding R30 000;
      (iv) who is a resident and held any funds in foreign currency or owned any assets outside the Republic, if the total value of those funds and assets exceeded R100 000 at any stage during the 2013 year of assessment;
      (v) who is a resident and to whom any income or capital gains from funds in foreign currency or assets outside the Republic could be attributed in terms of the Act;
      (vi) who is a resident and held any participation rights, as referred to in section 72A of the Act, in a controlled foreign company;
      (vii) to whom an income tax return is issued or who is requested by the Commissioner in writing to furnish a return, irrespective of the amount of income of that person;
      (viii) who, subject to the provisions of paragraph 3, at the end of the year of assessment—
         (aa) was under the age of 65 and whose gross income exceeded R63 556;

(bb) was 65 years or older (but under the age of 75) and whose gross income exceeded R99 056; or

(cc) was 75 years or older and whose gross income exceeded R110 889; and

(e) every representative taxpayer of any person referred to in subparagraphs *(a)* to *(d)* above.

3. A natural person is not required to furnish a return for the 2013 year of assessment in terms of paragraph 2*(d)*(viii) if the gross income of that person consisted solely of gross income described in one or more of the following subparagraphs:

(a) remuneration, other than an allowance or advance referred to in paragraph 2*(d)*(ii) above, paid or payable from one single source, which does not exceed R250 000 and employees' tax has been deducted or withheld in terms of the deduction tables prescribed by the Commissioner; and

(b) interest income from a source in the Republic not exceeding—

(i) R22 800 in the case of a natural person below the age of 65 years; or

(ii) R33 000 in the case of a natural person aged 65 years or older.

4. Returns in respect of the 2013 year of assessment must be furnished within the following periods:

(a) in the case of any company, within 12 months from the date on which its financial year ends; or

(b) in the case of all other persons (which include natural persons, trusts and other juristic persons, such as institutions, boards or bodies)—

(i) on or before 27 September 2013 if the return is submitted manually;

(ii) on or before 22 November 2013 if the return is submitted by using the SARS eFiling platform;

(iii) on or before 31 January 2014 if the return relates to a provisional taxpayer and is submitted by using the SARS eFiling platform; or

(iv) where accounts are accepted by the Commissioner in terms of section 66(13A) of the Act in respect of the whole or portion of a taxpayer's income, which are drawn to a date after 28 February 2013, but on or before 30 September 2013, within 6 months from the date to which such accounts are drawn.

5. The forms prescribed by the Commissioner for the rendering of returns are obtainable on request or on application from any office of SARS, other than an office which deals solely with matters relating to customs and excise, or *via* the internet at www.sarsefiling.co.za.

6. Returns must—

(a) in the case of a company, be submitted electronically by using the SARS eFiling platform; and

(b) in the case of all other persons (which include natural persons, trusts and other juristic persons, such as institutions, boards or bodies), be—

(i) submitted electronically by using the SARS eFiling platform, provided the person is registered for eFiling;

(ii) forwarded by post to SARS;

(iii) delivered to an office of SARS, other than an office which deals solely with matters relating to customs and excise; or

(iv) delivered to such other places as designated by the Commissioner from time to time.

7. If a person who is required to render a return fails to do so within the period mentioned in paragraph 4 above, that person is liable on conviction to a fine or to imprisonment for a period not exceeding two years. SARS may also estimate that person's taxable income, impose a penalty in respect of the failure to submit the return within the required period or both.

8. A taxpayer who knowingly and wilfully makes any false statement in a return or evades or attempts to evade taxation, or a person who assists a taxpayer to do so, is liable on conviction to a fine or to imprisonment for a period of up to five years. A penalty up to two times the amount of tax which was evaded may also be imposed.

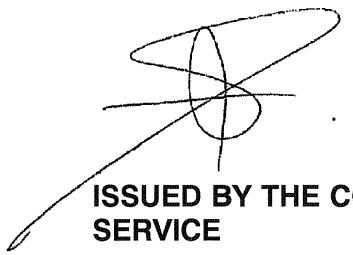
9. No person is exempted from any penalty merely by reason of the fact that the person may not have been called upon personally to furnish a return.

10. For purposes of this notice, any word or expression to which a meaning has been assigned in the Act bears the meaning so assigned, and "2013 year of assessment" means—

(a) in the case of a company, the financial year of that company ending during the 2013 calendar year; and

(b) in the case of any other person, the year of assessment ending 28 February 2013.

11. Further information or assistance may be obtained from any office of SARS, other than an office which deals solely with matters relating to customs and excise or from the website: www.sars.gov.za



ISSUED BY THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

No. 451 **28 Junie 2013**

INKOMSTEBELASTING 2013: KENNISGEWING OM OPGAWES VIR DIE 2013 JAAR VAN AANSLAG IN TE DIEN

1. Ingevolge artikel 25 van die Wet op Belastingadministrasie, 2011 (Wet No. 28 van 2011), word hiermee kennis gegee dat elke persoon wat persoonlik of in 'n verteenwoordigende hoedanigheid vir belasting kragtens die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962) ("die Wet") aanspreeklik is, of van wie ingevolge paragraaf 2 vereis word om 'n opgawe in te dien, 'n opgawe ten opsigte van die 2013 jaar van aanslag binne die tydperk in paragraaf 4 hieronder voorgeskryf, moet indien.

2. Die volgende persone moet 'n inkomstebelastingopgawe indien:
   (a) elke maatskappy, trust of ander regspersoon, wat 'n inwoner is;
   (b) elke maatskappy, trust of ander regspersoon, wat nie 'n inwoner is nie—
      (i) wat 'n bedryf deur 'n permanente saak in die Republiek beoefen het; óf
      (ii) wat 'n kapitaalwins vanuit 'n bron binne die Republiek verkry het;
   (c) elke maatskappy ingelyf, opgerig of ingestel in die Republiek, maar wat weens die toepassing van enige ooreenkoms aangegaan met die Regering van enige ander land vir die vermyding van dubbele belasting nie 'n inwoner is nie;
   (d) elke natuurlike persoon—
      (i) wie enige bedryf binne die Republiek beoefen het (behalwe uitsluitelik in sy of haar hoedanigheid as werknemer);
      (ii) aan wie 'n toelae of voorskot betaal of toegestaan is soos in artikel 8(1)*(a)* van die Wet beskryf (behalwe 'n bedrag vergoed of voorgeskiet soos in artikel 8(1)*(a)*(ii) beskryf) en wie se bruto inkomste die drempels uiteengesit in item (viii), oorskry het;
      (iii) wie kapitaalwinste of kapitaalverliese wat R30 000 oorskry, gehad het;
      (iv) wie 'n inwoner is en enige fondse in buitelandse geldeenheid gehou het of enige bates buite die Republiek besit het, indien die totale waarde van daardie fondse en bates op enige tydstip gedurende die 2013 jaar van aanslag R100 000 oorskry het;
      (v) wie 'n inwoner is en aan wie enige inkomste of kapitaalwins uit fondse in buitelandse geldeenheid of bates buite die Republiek ingevolge die Wet toegereken kon word;
      (vi) wie 'n inwoner is en deelnemende regte, soos in artikel 72A van die Wet na verwys, in 'n beheerde buitelandse maatskappy gehou het;
      (vii) aan wie 'n inkomstebelastingopgawe uitgereik is of wie skriftelik deur die Kommissaris versoek is om 'n opgawe

in te dien, ongeag die bedrag van inkomste van daardie persoon;

(viii) wie, behoudens die bepalings van paragraaf 3, aan die einde van die jaar van aanslag—

(aa) jonger as 65 jaar was en wie se bruto inkomste R63 556 oorskry het;

(bb) 65 jaar of ouer was (maar jonger as 75) en wie se bruto inkomste R99 056 oorskry het; of

(cc) 75 jaar of ouer was en wie se bruto inkomste R110 889 oorskry het; en

(e) elke verteenwoordigende belastingpligtige van enige persoon in paragrawe *(a)* tot *(d)* hierbo na verwys.

3. 'n Natuurlike persoon hoef nie 'n opgawe vir die 2013 jaar van aanslag ingevolge paragraaf 2*(d)*(viii) in te dien nie, indien die bruto-inkomste van daardie persoon uitsluitlik uit bruto inkomste soos in een of meer van die volgende subparagrawe beskryf, bestaan het:

(a) besoldiging, anders as 'n toelae of voorskot in paragraaf 2*(d)*(ii) hierbo bedoel, betaal of betaalbaar uit 'n enkele bron, wat nie R250 000 oorskry nie en werknemersbelasting afgetrek of teruggehou is ingevolge die aftrekkingstabelle deur die Kommissaris voorgeskryf; en

(b) rente inkomste uit 'n bron binne die Republiek wat nie meer is nie as—

(i) R22 800 in die geval van 'n natuurlike persoon jonger as 65 jaar; of

(ii) R33 000 in die geval van 'n natuurlike persoon van 65 jaar of ouer.

4. Opgawes ten opsigte van die 2013 jaar van aanslag moet binne die volgende tydperke ingedien word:

(a) in die geval van 'n maatskappy, binne 12 maande vanaf die datum waarop sy finansiële jaar eindig; of

(b) in die geval van alle ander persone (waarby natuurlike persone, trusts en ander regspersone, soos instellings, rade en liggame ingesluit)—

(i) voor of op 27 September 2013 indien die gedrukte weergawe van die opgawe ingedien word;

(ii) voor of op 22 November 2013 indien die opgawe ingedien word deur die SAID eFiling platform te gebruik;

(iii) voor of op 31 Januarie 2014 indien die opgawe met 'n voorlopige belastingpligtige verband hou en ingedien word deur die SAID eFiling platform te gebruik; of

(iv) waar rekenings kragtens artikel 66(13A) van die Wet deur die Kommissaris aanvaar word ten opsigte van die geheel of 'n gedeelte van 'n belastingpligtige se inkomste, wat opgemaak is tot 'n datum na 28 Februarie 2013, maar voor of op 30 September 2013, binne 6 maande vanaf die datum tot wanneer daardie rekenings opgemaak is.

5. Die vorms deur die Kommissaris voorgeskryf vir die indiening van opgawes is op aanvraag of aansoek beskikbaar by enige kantoor van SAID, behalwe 'n kantoor wat uitsluitlik met aangeleenthede wat met doeane en aksyns verband hou, handel, of *via* die internet by www.sarsefiling.co.za.

6. Opgawes moet—
   (a) in die geval van 'n maatskappy, elektronies ingedien word deur van die SAID eFiling platform gebruik te maak; en
   (b) in die geval van alle ander persone (waarby natuurlike persone, trusts en ander regspersone, soos instellings, rade en liggame ingesluit)—
      (i) elektronies ingedien word deur van die SAID eFiling platform gebruik te maak op voorwaarde dat die persoon vir eFiling geregistreer is;
      (ii) gepos word aan SAID;
      (iii) gelewer word aan 'n kantoor van SAID, behalwe 'n kantoor wat uitsluitlik met aangeleenthede wat met doeane en aksyns verband hou, handel; of
      (iv) gelewer word aan sodanige ander plekke as wat die Kommissaris van tyd tot tyd mag aanwys.

7. Indien 'n persoon van wie vereis word om 'n opgawe in te dien nalaat om dit aldus in te dien binne die tydperk in paragraaf 4 hierbo genoem, is daardie persoon by skuldigbevinding strafbaar met 'n boete of met gevangenisstraf vir 'n tydperk van nie langer nie as twee jaar. SAID kan ook daardie persoon se belasbare inkomste raam, 'n boete ten aansien van die versuim om 'n opgawe binne die voorgeskrewe tydperk in te dien oplê of beide.

8. 'n Belastingpligtige wat willens en wetens 'n valse verklaring in 'n opgawe maak of belasting ontduik of poog om belasting te ontduik, of 'n persoon wat 'n belastingpligtige daarmee bystaan, is by skuldigbevinding strafbaar met 'n boete of met gevangenisstraf vir 'n tydperk van nie langer nie as vyf jaar. Daarbenewens kan ook 'n boete gelykstaande aan twee maal die bedrag van belasting wat ontduik is, oplê word.

9. Geen persoon word van enige boete kwytgesteld slegs op grond van die feit dat die persoon nie persoonlik versoek is om 'n opgawe in te dien nie.

10. In hierdie kennisgewing, dra enige woord of uitdrukking waaraan 'n betekenis in die Wet geheg is die betekenis aldus daaraan geheg, en beteken "2013 jaar van aanslag"—
   (a) in die geval van 'n maatskappy, die finansiële jaar van daardie maatskappy wat gedurende die 2013 kalenderjaar eindig; en
   (b) in die geval van enige ander persoon, die jaar van aanslag wat op 28 Februarie 2013 eindig.

11. Verdere inligting of bystand kan verkry word by enige kantoor van die SAID, behalwe 'n kantoor wat uitsluitlik met aangeleenthede wat met doeane en aksyns verband hou, handel, of op die webtuiste: www.sars.gov.za

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