

**Comments are invited on the Draft Public Notice
listing a further reportable arrangement in terms of section 35(2)
of the Tax Administration Act, 2011**

The arrangement contained in the draft Public Notice has been identified to be a reportable arrangement for purposes of section 35(2) of the Tax Administration Act, 2011 (Act No. 28 of 2011).

Comments on the draft Public Notice may be submitted **by no later than 30 June 2015** to Adele Collins at acollins@sars.gov.za.

DRAFT

SOUTH AFRICAN REVENUE SERVICE

No.

June 2015

PUBLIC NOTICE LISTING AN ARRANGEMENT FOR PURPOSES OF SECTION 35(2) OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)

In terms of section 35(2) of the Tax Administration Act, 2011, I, Thomas Swabihi Moyane, Commissioner for the South African Revenue Service, hereby list, in the Schedule hereto, a reportable arrangement.

TS MOYANE

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

1. General

In this notice, unless the context indicates otherwise, any word or expression to which a meaning has been assigned in the Income Tax Act, 1962, or the Tax Administration Act, 2011, has the meaning so assigned.

2. Reportable arrangement

The following arrangement has been identified to be a reportable arrangement:

- 2.1. Any arrangement between a person that is a resident and a person that is not a resident for the rendering, to the person that is a resident, of technical, managerial or consultancy services, in terms of which—
- (a) the person who is not a resident or an employee, agent or representative of the person that is not a resident—
 - (i) was or is physically present in the Republic; or
 - (ii) is anticipated will at any time be physically present in the Republic,in connection with or for purposes of rendering those services; and
 - (b) the expenditure in respect of those services incurred or to be incurred, on or after the date of publication of this notice, by the person that is a resident exceeds or is anticipated will exceed R10 million in aggregate.