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SOUTH AFRICAN REVENUE SERVICE

No.

December 2018

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, Mark Stanley Kingon, Acting 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.

**M S KINGON
ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

1. General

Any word 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 (Act No. 28 of 2011) has the meaning so assigned, unless the context indicates otherwise.

2. Incidence subject to fixed amount penalty

Failure by a company to submit an income tax return as and when required under the Income Tax Act for years of assessment ending during the 2009 and subsequent calendar years, where SARS has issued that company with a final demand, referring to this notice and requiring the submission of the outstanding income tax return, and the company failed to submit the return within 21 business days of the date of issue of the final demand.