

IMPORTANT NOTICE

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CONTENTS**INHOUD**

<i>No.</i>	<i>Page No.</i>	<i>Gazette No.</i>	<i>No.</i>	<i>Bladsy No.</i>	<i>Koerant No.</i>
GOVERNMENT NOTICE			GOEWERMENTSKENNISGEWING		
South African Revenue Service			Suid-Afrikaanse Inkomstediens		
<i>Government Notice</i>			<i>Goewermentskennisgewing</i>		
506			506		
Income Tax Act (58/1962): Notice to furnish returns for the 2014 year of assessment	3	37767	Inkomstebelastingwet (58/1962): Kennisgewing om opgawes vir die 2014 jaar van aanslag in te dien.....	6	37767

GOVERNMENT NOTICE

GOEWERMENSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. 506

25 June 2014

INCOME TAX 2014: NOTICE TO FURNISH RETURNS FOR THE 2014 YEAR OF ASSESSMENT

1. Notice is hereby given in terms of section 66(1) of the Income Tax Act, 1962 (Act No. 58 of 1962) ("the Act") read together with 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, or who is required in terms of paragraph 2 to furnish a return, must furnish a return in respect of the 2014 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;
 - (ii) which derived any capital gain from a source in the Republic; or
 - (iii) which derived service income 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 2014 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; or
 - (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 R67 111;
 - (bb) was 65 years or older (but under the age of 75) and whose gross income exceeded R104 611; or
 - (cc) was 75 years or older and whose gross income exceeded R117 111;
 - (e) every non-resident whose gross income consisted of interest from a source in the Republic to which the provisions of section 10(1)(h) of the Act, do not apply; and
 - (f) every representative taxpayer of any person referred to in subparagraphs (a) to (e) above.
- 3. A natural person is not required to furnish a return for the 2014 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;
 - (b) interest from a source in the Republic not exceeding—
 - (i) R23 800 in the case of a natural person below the age of 65 years; or
 - (ii) R34 500 in the case of a natural person aged 65 years or older; and
 - (c) dividends and the natural person was a non-resident during the 2014 year of assessment.
- 4. Returns in respect of the 2014 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 26 September 2014 if the return is submitted manually;
 - (ii) on or before 21 November 2014 if the return is submitted by using the SARS eFiling platform or electronically through the assistance of a SARS official at an office of SARS;
 - (iii) on or before 30 January 2015 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 2014, but on or before 30 September 2014, 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 *via* the internet at www.sarsefiling.co.za or on request or on application from any office of SARS, other than an office which deals solely with matters relating to customs and excise.
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 "2014 year of assessment" means—
 - (a) in the case of a company, the financial year of that company ending during the 2014 calendar year; and
 - (b) in the case of any other person, the year of assessment commencing on 1 March 2013 or ending on 28 February 2014.
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 ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

INKOMSTEBELASTING 2014: KENNISGEWING OM OPGAWES VIR DIE 2014 JAAR VAN AANSLAG IN TE DIEN

1. Ingevolge artikel 66(1) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962) ("die Wet") gelees saam met 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, aanspreeklik is, of van wie ingevolge paragraaf 2 vereis word om 'n opgawe in te dien, 'n opgawe ten opsigte van die 2014 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;
 - (ii) wat 'n kapitaalwinst vanuit 'n bron binne die Republiek verkry het; óf
 - (iii) wat inkomste deur die lewering van dienste vanuit 'n bron in 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) wat enige bedryf binne die Republiek beoefen het (behalwe uitsluitlik 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) wat kapitaalwinste of kapitaalverliese wat R30 000 oorskry, gehad het;
 - (iv) wat '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 2014 jaar van aanslag R100 000 oorskry het;
 - (v) wat 'n inwoner is en aan wie enige inkomste of kapitaalwinst uit fondse in buitelandse geldeenheid of bates buite die Republiek ingevolge die Wet toegereken kon word;
 - (vi) wat 'n inwoner is en deelnemende regte, soos in artikel 72A van die Wet bedoel, in 'n beheerde buitelandse maatskappy gehou het;

- (vii) aan wie 'n inkomstebelastingopgawe uitgereik is of wat skriftelik deur die Kommissaris versoek is om 'n opgawe in te dien, ongeag die bedrag van inkomste van daardie persoon; of
 - (viii) wat, 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 R67 111 oorskry het;
 - (bb) 65 jaar of ouer was (maar jonger as 75) en wie se bruto inkomste R104 611 oorskry het; of
 - (cc) 75 jaar of ouer was en wie se bruto inkomste R117 111 oorskry het;
 - (e) elke persoon wat nie 'n inwoner is nie en waarvan die bruto inkomste uit rente vanuit 'n bron in die Republiek bestaan het waarop die bepalings van artikel 10(1)(h) van die Wet nie van toepassing is nie; en
 - (f) elke verteenwoordigende belastingpligtige van enige persoon in paragrawe (a) tot (e) hierbo bedoel.
3. 'n Natuurlike persoon hoef nie 'n opgawe vir die 2014 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, behalwe '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;
 - (b) rente uit 'n bron binne die Republiek wat nie meer is nie as—
 - (i) R23 800 in die geval van 'n natuurlike persoon jonger as 65 jaar; of
 - (ii) R34 500 in die geval van 'n natuurlike persoon van 65 jaar of ouer; en
 - (c) dividende en die natuurlike persoon was nie 'n inwoner gedurende die 2014 jaar van aanslag nie.
4. Opgawes ten opsigte van die 2014 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 26 September 2014 indien die opgawe per hand ingedien word;
 - (ii) voor of op 21 November 2014 indien die opgawe ingedien word deur die SAID eFiling platform te gebruik of elektronies met die bystand van 'n SAID-amptenaar by 'n kantoor van die SAID;

- (iii) voor of op 30 Januarie 2015 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 2014, maar voor of op 30 September 2014, 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 *via* die internet by www.sarsefiling.co.za of 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.
- 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 hoogstens 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 hoogstens vyf jaar. Daarbenewens kan 'n boete gelykstaande aan twee maal die bedrag van belasting wat ontduik is, opgelê word.

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9. Geen persoon word van enige boete kwytgestel nie 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 "2014 jaar van aanslag"—
- (a) in die geval van 'n maatskappy, die finansiële jaar van daardie maatskappy wat gedurende die 2014 kalenderjaar eindig; en
 - (b) in die geval van enige ander persoon, die jaar van aanslag wat op 1 Maart 2013 begin of op 28 Februarie 2014 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



**UITGEREIK DEUR DIE WAARNEMENDE KOMMISSARIS VIR DIE SUID-
AFRIKAANSE INKOMSTEDIENS**