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**GOVERNMENT NOTICES
GOEWERMENTSKENNISGEWINGS**

**SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANS INKOMSTEDIENS**

No. 420

14 June 2013

**RETURNS TO BE SUBMITTED BY THIRD PARTIES IN TERMS OF SECTION 26
OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)**

In terms of section 26 of the Tax Administration Act, 2011, I, George Ngakane Virgil Magashula, Commissioner for the South African Revenue Service, hereby require that the persons specified in the attached Schedule must submit returns for 2013 and following years by the dates prescribed in the Schedule.



G N V MAGASHULA

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. Persons required to submit third party returns

A "financial institution" described in paragraph (a)(i) of the definition of "financial institution" in the Financial Services Board Act, 1990, is required to submit—

3.1. an IT3(b) or a data file compiled in accordance with SARS' Business

Requirement Specification: IT3 Data Submission;

3.2. an IT3(c) or a data file compiled in accordance with SARS' Business Requirement Specification: IT3 Data Submission; and

3.3. an IT3(f) or a data file compiled in accordance with SARS' Business

Requirement Specification: Insurance Payments.

3. Date for submitting a third party return

The returns mentioned in paragraph 2, containing all information for the period from—

3.1. 1 March to 31 August, must be submitted by 31 October; and

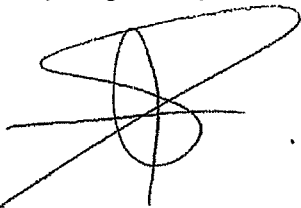
3.2. 1 March to the end of February, must be submitted by 14 June.

4. Alternative arrangements with SARS

SARS may agree that a person, who is required to submit a return in accordance with this Schedule, may submit a return in respect of a different period and upon an alternate date, as the case may be.

**OPGAWES WAT DEUR DERDE PARTYE INGEVOLGE ARIKEL 26 VAN DIE WET
OP BELASTINGADMINISTRASIE, 2011 (WET NO. 28 VAN 2011) INGEDIEN
MOET WORD**

Ingevolge artikel 26 van die Wet op Belastingadministrasie, 2011, vereis ek, George Ngakane Virgil Magashula, Kommissaris van die Suid-Afrikaanse Inkomstediens, hiermee dat die persone in die aangehegte Bylae aangedui, opgawes vir die 2013 en daaropvolgende jare moet indien teen die datums in die Bylae aangedui.



G N V MAGASHULA

KOMMISSARIS: SUID-AFRIKAANSE INKOMSTEDIENS

SKEDULE

1. Algemeen

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

2. Persone vereis om derdepartyopgawes in te dien

'n "Finansiële instelling" in paragraaf (a)(i) van die omskrywing van "finansiële instelling" in die Wet op die Raad op Finansiële Dienste, 1990, omskryf, word vereis om die volgende in te dien:

- 3.1. 'n IT3(b) of 'n datalêer saamgestel in ooreenstemming met SAID se Besigheidsvereistespesifikasie: IT3 Data-indiening;
- 3.2. 'n IT3(c) of 'n datalêer saamgestel in ooreenstemming met SAID se Besigheidsvereistespesifikasie: IT3 Data-indiening; en
- 3.3. 'n IT3(f) of 'n datalêer saamgestel in ooreenstemming met SAID se Besigheidsvereistespesifikasie: Versekeringsbetalings.

3. Datum vir indien van derdepartyopgawe

Die opgawes in paragraaf 2 vermeld, wat alle inligting bevat ten opsigte van die tydperk vanaf—

- 3.1. 1 Maart tot 31 Augustus, moet teen 31 Oktober ingedien word; en
- 3.2. 1 Maart tot die einde Februarie, moet teen 14 Junie ingedien word.

4. Alternatiewe reëlings met SAID

SAID kan ooreenkom dat 'n persoon, van wie vereis word om 'n opgawe ingevolge hierdie Bylae in te dien, 'n opgawe ten opsigte van 'n ander tydperk en op 'n ander datum, na gelang van die geval, kan indien.