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# Government Printing Works

## Notice submission deadlines

Government Printing Works has over the last few months implemented rules for completing and submitting the electronic Adobe Forms when you, the customer, submit your notice request.

In line with these business rules, GPW has revised the notice submission deadlines for all gazettes. Please refer to the GPW website [www.gpwnonline.co.za](http://www.gpwnonline.co.za) to familiarise yourself with the new deadlines.

### CANCELLATIONS

Don't forget!

Cancellation of notice submissions are accepted by GPW according to the deadlines stated in the table above.

Non-compliance to these deadlines will result in your request being failed. **Please pay special attention to the different deadlines for each gazette.**

**Please note that any notices cancelled after the cancellation deadline will be published and charged at full cost.**

Requests for cancellation must be sent by the original sender of the notice and must be accompanied by the relevant notice reference number (N-) in the email body.

### AMENDMENTS TO NOTICES

take note!

With effect from 01 October, GPW will not longer accept amendments to notices. The cancellation process will need to be followed and a new notice submitted thereafter for the next available publication date.

### CUSTOMER INQUIRIES



Many of our customers request immediate feedback/confirmation of notice placement in the gazette from our Contact Centre once they have submitted their notice – While GPW deems it one of their highest priorities and responsibilities to provide customers with this requested feedback and the best service at all times, we are only able to do so once we have started processing your notice submission.

GPW has a **2-working day turnaround time for processing notices** received according to the business rules and deadline submissions.

Please keep this in mind when making inquiries about your notice submission at the Contact Centre.

### PROOF OF PAYMENTS



GPW reminds you that all notice submissions **MUST** be submitted with an accompanying proof of payment (PoP) or purchase order (PO). If any PoP's or PO's are received without a notice submission, it will be failed and your notice will not be processed.

When submitting your notice request to [submit.egazette@gpw.gov.za](mailto:submit.egazette@gpw.gov.za), please ensure that a purchase order (GPW Account customer) or proof of payment (non-GPW Account customer) is included with your notice submission. All documentation relating to the notice submission must be in a single email.

A reminder that documents must be attached separately in your email to GPW. (In other words, your email should have an Adobe Form plus proof of payment/purchase order – 2 separate attachments – where notice content is applicable, it should also be a 3rd separate attachment).

### REMINDER OF THE GPW BUSINESS RULES

- Single notice, single email – with proof of payment or purchase order.
- All documents must be attached separately in your email to GPW.
- 1 notice = 1 form, i.e. each notice must be on a separate form
- Please submit your notice **ONLY ONCE**.
- Requests for information, quotations and inquiries must be sent to the Contact Centre **ONLY**.
- The notice information that you send us on the form is what we publish. Please do not put any instructions in the email body.

**DISCLAIMER:**

Government Printing Works reserves the right to apply the 25% discount to all Legal and Liquor notices that comply with the business rules for notice submissions for publication in gazettes.

National, Provincial, Road Carrier Permits and Tender notices will pay the price as published in the Government Gazettes.

For any information, please contact the eGazette Contact Centre on 012-748 6200 or email [info.egazette@gpw.gov.za](mailto:info.egazette@gpw.gov.za)

**Contents**

<i>No.</i>		<i>Gazette No.</i>	<i>Page No.</i>
<b>GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS</b>			
<b>South African Revenue Service/ Suid-Afrikaanse Inkomstediens</b>			
140	Tax Administration Act (28/2011): Public Notice Listing Arrangements.....	39650	4
140	Wet op Belastingadministrasie (28/2011): Openbare Kennisgewing om Rapporteerbare Reëlings.....	39650	9

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**GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS**

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**SOUTH AFRICAN REVENUE SERVICE**

NO. 140

03 FEBRUARY 2016

**PUBLIC NOTICE LISTING ARRANGEMENTS FOR PURPOSES OF SECTIONS 35(2) AND 36(4) OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)**

In terms of sections 35(2) and 36(4) of the Tax Administration Act, 2011, I, Thomas Swabihi Moyane, Commissioner for the South African Revenue Service, hereby list, in the Schedule hereto, reportable arrangements and excluded arrangements.

This public notice replaces, with effect from its date of publication, all previous notices issued under sections 35(2) and 36(4) of the Tax Administration Act, 2011.

**T S 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 arrangements

The following arrangements have been identified to be reportable arrangements:

- 2.1. An arrangement that would have qualified as a “hybrid equity instrument” in terms of section 8E of the Income Tax Act, 1962, if the prescribed period in that section had been 10 years, but does not include any instrument listed on an exchange regulated in terms of the Financial Markets Act, 2012 (Act No. 19 of 2012);
- 2.2. An arrangement in terms of which—
  - (a) a company buys back shares on or after the date of publication of this notice from one or more shareholders for an aggregate amount exceeding R10 million; and
  - (b) that company issued or is required to issue any shares within 12 months of entering into that arrangement or of the date of any buy-back in terms of that arrangement;

2.3. An arrangement in terms of which—

- (a) a person that is a resident makes any contribution or payment on or after 16 March 2015 to a trust that is not a resident and has or acquires a beneficial interest in that trust; and
- (b) the amount of all contributions or payments, whether made before or after 16 March 2015, or the value of that interest exceeds or is reasonably expected to exceed R10 million, excluding any contributions or payments made to or beneficial interest acquired in any—
  - (i) portfolio comprised in any investment scheme contemplated in paragraph (e)(ii) of the definition of “company” in section 1(1) of the Income Tax Act, 1962; or
  - (ii) foreign investment entity as defined in section 1(1) of the Income Tax Act, 1962;

2.4. An arrangement in terms of which one or more persons acquire the controlling interest in a company on or after the date of publication of this notice, including by means of acquiring shares, voting rights or a combination of both, that—

- (a) (i) has carried forward or reasonably expects to carry forward a balance of assessed loss exceeding R50 million from the year of assessment immediately preceding the year of assessment in which the controlling interest is acquired; or
- (ii) has or reasonably expects to have an assessed loss exceeding R50 million in respect of the year of assessment during which the controlling interest is acquired; or
- (b) directly or indirectly holds a controlling interest in a company referred to in paragraph (a);

2.5. An arrangement between a person that is a resident and a person that qualifies as an insurer in terms of any law of any country other than the Republic (hereinafter referred to as the foreign insurer) in terms of which—

- (a) an aggregate amount that exceeds or is reasonably expected to exceed R5 million has been paid or becomes payable by the resident to the foreign insurer; and
- (b) any amount payable on or after 16 March 2016, in cash or otherwise, to any beneficiary in terms of that arrangement is to be determined mainly by reference to the value of particular assets or categories of assets that are held by or on behalf of the foreign insurer or by another person for purposes of that arrangement; and

2.6. An arrangement for the rendering to a person—

- (a) that is a resident; or
- (b) that is not a resident that has a permanent establishment in the Republic to which that arrangement relates,

of consultancy, construction, engineering, installation, logistical, managerial, supervisory, technical or training services, in terms of which—

- (i) a person that is not a resident or an employee, agent or representative of that person—
  - (aa) was or is physically present in the Republic; or
  - (bb) is anticipated to be physically present in the Republic, in connection with or for purposes of rendering those services; and
- (ii) the expenditure in respect of those services under that arrangement—
  - (aa) incurred or to be incurred, on or after the date of publication of this notice, exceeds or is anticipated to exceed R10 million in aggregate; and
  - (bb) does not qualify as remuneration for purposes of the Fourth Schedule to the Income Tax Act, 1962.

**3. Excluded arrangements under section 36(4) of the Tax Administration Act, 2011**

- 3.1. An arrangement referred to in section 35(1) of the Tax Administration Act, 2011, is an excluded arrangement if the aggregate tax benefit which is or may be derived from that arrangement by all participants to that arrangement does not exceed R5 million.
- 3.2. An arrangement referred to in section 35(1)(c) of the Tax Administration Act, 2011, is an excluded arrangement if the tax benefit which is or will be derived or is assumed to be derived from that arrangement is not the main or one of the main benefits of that arrangement.



## SUID-AFRIKAANSE INKOMSTEDIENS

NO. 140

03 FEBRUARIE 2016

**OPENBARE KENNISGEWING OM RAPPORTEERBARE REËLINGS VIR  
DOELEINDES VAN ARTIKELS 35(2) EN 36(4) VAN DIE WET OP  
BELASTINGADMINISTRASIE, 2011 (WET NO. 28 VAN 2011), TE LYS**

Ingevolge artikels 35(2) en 36(4) van die Wet op Belastingadministrasie, 2011, lys ek, Thomas Swabihi Moyane, Kommissaris vir die Suid-Afrikaanse Inkomstediens, hierby in die Bylae hierby, rapporteerbare reëlings en uitgeslote reëlings.

Hierdie openbare kennisgewing vervang met ingang van sy datum van publikasie alle vorige kennisgewings uitgevaardig kragtens artikels 35(2) en 36(4) van die Wet op Belastingadministrasie, 2011.

**T S MOYANE****KOMMISSARIS VIR DIE SUID-AFRIKAANSE INKOMSTEDIENS**

## BYLAE

### 1. Algemeen

In hierdie kennisgewing, tensy uit die konteks anders blyk, dra enige woord of uitdrukking waaraan 'n betekenis in die Inkomstebelastingwet, 1962, of die Wet op Belastingadministrasie, 2011, geheg is, die betekenis aldus daaraan geheg.

### 2. Rapporteerbare reëlings

Die volgende reëlings is geïdentifiseer rapporteerbare reëlings te wees:

2.1. 'n Reëling wat sou gekwalifiseer het as 'n "hibriede ekwiteitsinstrument" ingevolge artikel 8E van die Inkomstebelastingwet, 1962, indien die voorgeskrewe tydperk in daardie artikel 10 jaar was, maar sonder insluiting van enige instrument genoteer op 'n beurs wat ingevolge die "Financial Markets Act, 2012" (Wet No. 19 van 2012), gereguleer word;

2.2. 'n Reëling ingevolge waarvan—

- (a) 'n maatskappy op of na die datum van publikasie van hierdie kennisgewing aandele van een of meer aandeelhouers vir 'n totale bedrag wat R10 miljoen te bowe gaan, terugkoop; en
- (b) daardie maatskappy binne 12 maande vanaf die aangaan van daardie reëling of van die datum van enige terugkoop ingevolge daardie reëling aandele uitgereik het of verplig is om aandele uit te reik;

2.3. 'n Reëling ingevolge waarvan—

- (a) 'n persoon wat 'n inwoner is op of na die datum van publikasie van hierdie kennisgewing enige bydrae of betaling maak aan 'n trust wat nie 'n inwoner is nie en 'n voordelige belang in daardie trust het of verkry; en
- (b) die bedrag van alle bydraes of betalings, hetsy voor of na die datum van publikasie van hierdie kennisgewing gemaak, of die waarde van daardie belang R10 miljoen te bowe gaan of redelikerwys verwag word te bowe sal gaan, uitgesonder enige bydraes of betalings gemaak aan of voordelige belang verkry in enige—
  - (i) portefeulje vervat in enige beleggingskema beoog in paragraaf (e)(ii) van die omskrywing van “maatskappy” in artikel 1(1) van die Inkomstebelastingwet, 1962; of
  - (ii) buitelandse beleggingsentiteit soos omskryf in artikel 1(1) van die Inkomstebelastingwet, 1962;

2.4. 'n Reëling ingevolge waarvan een of meer persone op of na die datum van publikasie van hierdie kennisgewing die beherende belang verkry, insluitend deur middel van die verkryging van aandele, stemregte of 'n kombinasie van beide, in 'n maatskappy wat—

- (a) (i) 'n balans van vasgestelde verlies wat R50 miljoen te bowe gaan, oorgebring het of verwag om oor te bring van die jaar van aanslag wat die jaar van aanslag waarin die beherende belang verkry word onmiddellik voorafgaan;
- (ii) 'n vasgestelde verlies wat R50 miljoen te bowe gaan, het of redelikerwys verwag om te hê ten opsigte van die jaar van aanslag waartydens die beherende belang verkry word; of
- (b) regstreeks of onregstreeks 'n beherende belang hou in 'n maatskappy in paragraaf (a) bedoel;

2.5. 'n Reëling tussen 'n persoon wat 'n inwoner is en 'n persoon wat as 'n versekeraar kwalifiseer ingevolge enige reg van enige ander land as die Republiek (hierna die buitelandse versekeraar genoem) ingevolge waarvan—

- (a) 'n totale bedrag wat R5 miljoen te bowe gaan of redelikerwys verwag word dit te bowe te gaan, deur die inwoner aan die buitelandse versekeraar betaal is of betaalbaar word; en
- (b) enige bedrag betaalbaar op of na die datum van publikasie van hierdie kennisgewing, in kontant of andersins, aan enige begunstigde ingevolge daardie reëling hoofsaaklik bepaal moet word met verwysing na die waarde van bepaalde bates of klasse van bates wat deur of ten behoeve van die buitelandse versekeraar of deur 'n ander persoon vir doeleindes van daardie reëling gehou word; en

2.6. 'n Reëling vir die lewering aan 'n persoon—

- (a) wat 'n inwoner is; of
- (b) wat nie 'n inwoner is nie wat 'n permanente saak in die Republiek het wat betrekking op daardie reëling het,

van konsulterings-, konstruksie-, ingenieurs-, installasie-, logistieke, bestuurs-, toesighoudende, tegniese of opleidingsdienste, ingevolge waarvan—

- (i) 'n persoon wat nie 'n inwoner of 'n werknemer, agent of verteenwoordiger van daardie persoon is nie—
  - (aa) fisies in die Republiek teenwoordig was of is; of
  - (bb) verwag word fisies in die Republiek teenwoordig te wees, in verband met of vir die doeleindes van die lewering van daardie dienste; en
- (ii) die uitgawes ten opsigte van daardie dienste ingevolge daardie reëling—
  - (aa) wat, op of na die datum van publikasie van hierdie kennisgewing, aangegaan is of aangegaan sal word R10 miljoen in totaal oorskry of verwag word R10 miljoen in totaal te oorskry; en
  - (bb) nie as vergoeding vir doeleindes van die Vierde Bylae by die Inkomstebelastingwet, 1962, kwalifiseer nie.

**3. Uitgeslote reëlings kragtens artikel 36(4) van die Wet op Belastingadministrasie, 2011**

- 3.1. 'n Reëling bedoel in artikel 35(1) van die Wet op Belastingadministrasie, 2011, is 'n uitgeslote reëling indien die totale belastingvoordeel wat uit daardie reëling deur alle deelnemers aan daardie reëling verkry word of sal word, nie R5 miljoen te bowe gaan nie.
- 3.2. 'n Reëling bedoel in artikel 35(1)(c) van die Wet op Belastingadministrasie, 2011, is 'n uitgeslote reëling indien die belastingvoordeel wat uit daardie reëling verkry word of aanvaar word verkry sal word nie die vernaamste of een van die vernaamste voordele van daardie reëling is nie.





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