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GOVERNMENT NOTICES GOEWERMENSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. 102

8 February 2013

APPLICATION AND COST RECOVERY FEES FOR BINDING PRIVATE RULINGS AND BINDING CLASS RULINGS IN TERMS OF SECTION 81(1) OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)

In terms of section 81(1) of the Tax Administration Act, 2011, I, George Ngakane Virgil Magashula, Commissioner for the South African Revenue Service, hereby prescribe the application and cost recovery fees for the issuing of binding private rulings and binding class rulings in order to defray the cost of the advance ruling system, as set out in the Schedule hereto.



G N V MAGASHULA

COMMISSIONER FOR THE 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, and the following terms have the following meaning:

“small, medium and micro enterprise” is—

- (a) any person, excluding a listed company, if the gross income for the most recent year of assessment did not exceed the amount prescribed in the definition of “small business corporation” under section 12E(4)(a)(i) of the Income Tax Act, 1962; and
- (b) in respect of applications for VAT rulings only, any partnership, where the gross income for the most recent year of assessment did not exceed the amount prescribed in the definition of “small business corporation” under section 12E(4)(a)(i) of the Income Tax Act, 1962.

“urgent applications” are applications filed less than 40 business days, but more than 20 business days before a proposed transaction. No application will be accepted less than 20 days prior to the proposed transaction taking place.

“direct costs” may include travel costs or the costs incurred in obtaining the services of a consultant or expert when necessary to advise on the technical aspects of a proposed transaction.

2. Application fees

Applicant	Application fee
Small, medium and micro enterprises (SMME)	R2 500
Any other taxpayer	R14 000

3. Cost recovery fees

- 3.1 A cost recovery fee of R650 per hour will be applicable to all non-urgent applications and R1 000 per hour to urgent applications.

- 3.2 In addition, any direct costs incurred in connection with an application will be recovered.
- 3.3 Direct costs may not be incurred without first having obtained the prior approval of the applicant in writing.

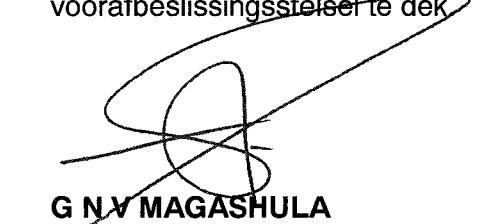
4. Commencement

The fees as contained in this Notice are applicable to applications received on or after the date of publication of this Notice in the *Government Gazette*.

No. 102**8 Februarie 2013**

**AANSOEK- EN KOSTEVERHALINGSFOOIE VIR BINDENDE PRIVAATBESLISSINGS EN
BINDENDE KLASBESLISSINGS INGEVOLGE ARTIKEL 81(1) VAN DIE WET OP
BELASTINGADMINISTRASIE, 2011 (WET NO. 28 VAN 2011)**

Ingevolge artikel 81(1) van die Wet op Belastingadministrasie, 2011, bepaal ek, George Ngakane Virgil Magashula, Kommissaris van die Suid-Afrikaanse Inkomstediens, hiermee in die aangehegte Bylae, die aansoek- en kosteverhalingsfooie vir die uitreik van bindende privaatbeslissings en bindende klasbeslissings ten einde die koste van die voorafbeslissingsstelsel te dek.



G N V MAGASHULA

KOMMISSARIS VAN DIE SUID-AFRIKAANSE INKOMSTEDIENS

BYLAE

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 daaraan toegeskryf, tensy dit uit die konteks anders blyk, en die volgende uitdrukkings het die volgende betekenisse:

"klein-, medium- en mikrobesighede" is—

- (a) enige persoon, uitgesluit 'n genoteerde maatskappy, indien die bruto inkomste vir die mees onlangse jaar van aanslag nie die bedrag in die omskrywing van "kleinsakekorporasie" ingevolge artikel 12E(4)(a)(i) van die Inkomstebelastingwet, 1962, oorskry het nie; en
- (b) ten aansien van aansoeke om BTW beslissings alleen, enige vennootskap, waar die bruto inkomste vir die mees onlangse jaar van aanslag nie die bedrag in die omskrywing van "kleinsakekorporasie" ingevolge artikel 12E(4)(a)(i) van die Inkomstebelastingwet, 1962, oorskry het nie.

"dringende aansoeke" is aansoeke wat minder as 40 besigheidsdae, maar meer as 20 besigheidsdae voor 'n voorgestelde transaksie ingedien is. Geen aansoek sal aanvaar word indien die voorgestelde transaksie in minder as 20 dae voor die aansoek sal plaasvind nie.

"direkte koste" kan reiskostes of die kostes van die dienste van 'n konsultant of deskundige, waar benodig ten einde aangaande die tegniese aspekte van 'n voornemende transaksie advies te verleen, insluit.

2. Aansoekfooie

Applicant	Aansoekfooi
Klein-, medium- en mikrobesighede	R2 500
Enige ander belastingpligtige	R14 000

3. Kosteverhalingsfooie

- 3.1 'n Kosteverhalingsfooi van R650 per uur sal op alle nie-dringende aansoeke van toepassing wees en R1 000 per uur op alle dringende aansoeke.

- 3.2 Enige direkte koste in verband met 'n aansoek aangegaan, sal bykomende verhaal word.
- 3.3 Direkte koste mag nie aangegaan word alvorens die skriftelike goedkeuring van die applikant verkry is nie.

4. Inwerkingtreding

Die fooie in hierdie Kennisgewing vervat, is van toepassing op aansoeke op of na die datum van publikasie van hierdie Kennisgewing in die *Staatskoerant*, ontvang.