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SOUTH AFRICAN REVENUE SERVICE

No.

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FEES PAYABLE BY AN APPLICANT IN AN APPLICATION FOR A DTA ADVANCE PRICING AGREEMENT IN TERMS OF SECTION 76D OF THE INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962)

In terms of section 76D of the Income Tax Act, 1962, I, Edward Christian Kieswetter, Commissioner for the South African Revenue Service, hereby prescribe in the attached Schedule, the fees payable by an applicant in an application for a DTA advance pricing agreement.

E C KIESWETTER
COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE

Schedule

1. General

Any term or expression 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. Fees payable by an applicant in an application for a DTA advance pricing agreement

The following fees are payable by an applicant in an application for a DTA advance pricing agreement:

2.1 Pre-application consultation fee

A prospective applicant must pay a non-refundable pre-application consultation fee of R100 000 , which must be paid within seven days of the date of the invoice that is issued in accordance with section 76D(2) of the Income Tax Act.

2.2 Cost recovery fees

2.2.1 Where SARS has notified a prospective applicant that they may apply for a DTA advance pricing agreement, the eligible applicant must pay a cost-recovery fee of R1 000 000 towards the processing of the application for a DTA advance pricing agreement.

2.2.2 A deposit of R200 000 in respect of the cost-recovery fees under paragraph 2.2.1 must be paid within seven days of the date of the invoice that is issued in accordance with section 76D(2) of the Income Tax Act.

2.2.3 In accordance with section 76J(2), SARS must invoice the applicant for the remaining R800 000 at 90-day intervals, comprising eight equal instalments, each of which must be paid within seven days of the date of the invoice that is issued in accordance with section 76J(2).

2.2.4 Where necessary, and in consultation with the applicant, an additional amount may be charged to recover any ancillary costs in relation to the application for a DTA advance pricing agreement.

2.2.5 Any fee charged under 2.2 is not refundable.

2.3 Fees associated with the maintenance of an existing DTA advance pricing agreement

Once a DTA advance pricing agreement has been concluded or extended, a fee of R100 000 per annum to maintain a DTA advance pricing agreement must be paid by the applicant to SARS within

seven days of the date of the invoice that is issued in accordance with section 76D(2) of the Income Tax Act.

2.4 Fees associated with the extension of an existing DTA advance pricing agreement

2.4.1 Where the applicant seeks an extension of an existing DTA advance pricing agreement, SARS must communicate the associated costs to the applicant for considering and processing the extension.

2.4.2 The fees for the extension of the DTA advance pricing agreement will be based on the facts and circumstances of the case and must be paid within seven days of the date of the invoice issued in accordance with section 76D(2) of the Income Tax Act.

2.5 Interest will be charged at the official rate on late payments.

3. Commencement

This Notice will apply to all applications received on or after the date of publication of this Notice in the *Government Gazette*.