

**DRAFT**

**SOUTH AFRICAN REVENUE SERVICE**

**No.**

**2026**

**PROCEDURES AND GUIDELINES FOR THE IMPLEMENTATION AND OPERATION OF THE DTA  
ADVANCE PRICING AGREEMENT SYSTEM IN TERMS OF SECTION 76P OF THE INCOME TAX  
ACT, 1962 (ACT NO. 58 OF 1962)**

In terms of section 76P of the Income Tax Act, 1962, I, Edward Christian Kieswetter, Commissioner for the South African Revenue Service, hereby specify in the attached Schedule, the procedures and guidelines for the implementation and operation of the DTA advance pricing agreement system.

**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. Procedures and guidelines for the implementation and operation of the DTA advance pricing agreement system**

The procedures and guidelines for the implementation and operation of the DTA advance pricing agreement system are as follows:

#### **2.1. Language requirement for the administration of an advance pricing agreement system**

- 2.1.1. All correspondence for purposes of administering Part IIA of the Income Tax Act must be in English.
- 2.1.2. SARS will not accept an application for a DTA advance pricing agreement unless the competent authorities agree, prior to the submission of the application, that the processing of the application proceedings will be conducted in English.
- 2.1.3. The applicant must ensure that the information in relation to the application for a DTA advance pricing agreement to be provided to the competent authority of the other country will be in the language required by such competent authority.

#### **2.2. Pre-application consultation**

- 2.2.1. The request for a pre-application consultation meeting must be sent to the following email address: [APAapplications@sars.gov.za](mailto:APAapplications@sars.gov.za).
- 2.2.2. Once the request is received, SARS must issue an invoice for the pre-application consultation fee in accordance with section 76D(2) of the Income Tax Act. The fee must be paid within seven days of the date of the invoice.
- 2.2.3. For purposes of the pre-application consultation meeting, the applicant must prepare and submit a presentation that includes the information required in section 76E(3) of the Income Tax Act.

2.2.4. Once the required pre-application consultation fee is paid and the presentation in paragraph 2.23 is received, SARS will arrange a pre-application consultation meeting with the prospective applicant.

### **2.3. Rollback**

2.3.1. A prospective applicant must make the specific request in in section 76K(6) of the Income Tax Act, during the pre-application consultation. Issues relating to the Period of limitations for issuance of assessments in accordance with section 99 of the Tax Administration Act, in respect of the years of assessments in section 76K(6), must be addressed during the pre-application consultation.

### **3. Commencement**

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