



GUIDE FOR COMPLETION FOR MINERAL AND PETROLEUM RESOURCES ROYALTY

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1 SUMMARY

- a) The purpose of this guide is to provide the guidelines regarding the administration of the Mineral and Petroleum Resources Royalty Act and the completion of the Mineral Royalty registration form/payment advice/annual return.
- b) In the past, mineral and petroleum resources were privately owned, meaning that payment for the extraction of these resources was payable to the State only under certain circumstances, e.g. where mining had been conducted on State-owned land.
- c) To bring South Africa in line with prevailing international norms, the Department of Mineral Resources promulgated the Mineral and Petroleum Resources Development Act, 2002 (MPRDA) in terms of which these resources are recognised as belonging to the nation and the State is the custodian.
- d) In terms of section 3(2)(b) of the MPRDA (as amended) the Minister of Mineral Resources may prescribe and levy any fees payable to the State for these resources in consultation with the Minister of Finance, who, in terms of section 3(4) must determine and levy the State royalty by means of an Act of Parliament.
- e) SARS will collect the royalties for these resources in terms of the Mineral and Petroleum Resources Royalty Act, 2008 and the Mineral and Petroleum Resources Royalty (Administration) Act, 2008. As is the case for all other duties, levies, fees or money collected by SARS, the royalties collected on mineral and petroleum resources are paid into the State's Revenue Fund and used in the allocation of funds for different purposes by the National Treasury on an annual basis.

2 WHO MUST REGISTER

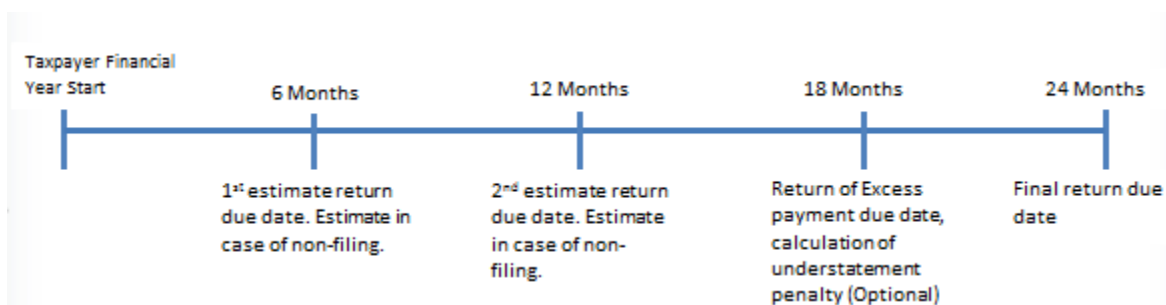
- a) The following persons must register for the payment of royalties to SARS:
 - i) Any person holding a prospecting right; mining right; retention permit; exploration right; mining permit or production permit; or a lease or sublease in respect of such a right as envisaged in the MPRDA;
 - ii) Any person who has extracted a mineral or petroleum resource in the Republic of South Africa.
 - iii) The persons that are existing right holders or within sixty (60) days after qualifying for registration for new right holders are liable for registration as from 1 November 2009.
- b) **Note:** None of the prospecting rights and mining rights is transferable, unless the Minister of Mineral Resources grants written permission as found in section 11 of the MPRDA.

2.1 Registration, Filing, and Payment obligations for MPRR

- a) The new changes regarding the MPRR registration is that the MPR1 form, which could only be completed manually and sent through to Large Business via email, can now be done through walk-ins to Large Business Unit and on eFiling via RAV01 (How to complete the Registration Amendments and Verification Form), and it is a real-time process, refer to GEN-REG-01-G04 - How to complete the Registration Amendments and Verification Form External Guide to register on eFiling.
- b) The Mineral and Petroleum Resources Royalty return (MPR3) can be obtained by downloading MPR3 via SARS website - www.sars.gov.za/Types of Tax/Mineral and Petroleum Resource.
- c) The old Mineral and Petroleum Resources Payment advice (MPR2) and Mineral and Petroleum Resources Return (MPR3) have been incorporated into one Mineral and Petroleum Resources Return (MPR3). In order to declare you must complete the standardised Return (MPR3).
- d) The MPR3 return has been standardised to cater for all the attributes namely filing, payment and return obligations below:

MPR3 Return	Filing	Payment
i) 1st Estimate	First Estimate return must be submitted before the end of six (6) months, after the start of the year of assessment;	First payment – 50% of estimated total liability for the year of assessment – six (6) months after start of financial year.
ii) 2nd Estimate	Second Estimate return must be submitted before the end of the year of assessment (therefore before the end of 12 months after the start of the year of assessment – applicable if no change was made to the financial year end);	Second payment – balance of estimated total liability for the year of assessment – at financial year-end (therefore before the end of 12 months after the start of the year of assessment - applicable if no change was made to the financial year end).
iii) 3rd Optional/ Top - up	An optional third top-up return, referred to as the “Return of Excess”, can be used to declare additional liability for the year of assessment, that was not catered for in the first and second estimate returns (therefore, if required, before the end of 18 months after the start of the year of assessment - applicable if no change was made to the financial year end).	Optional Top-up Third Payment – Amounts not catered for in first and second estimate for the year of assessment (therefore, if required, before the end of 18 months after the start of the year of assessment - applicable if no change was made to the financial year end).
iv) Final Settlement	An annual return must be submitted twelve months after the end of the year of assessment for final reconciliation purposes.	Final liability settlement – 12 months after year-end, where final return liability exceeds the payments made for 1 st and 2 nd , Estimate and optional 3 rd payment.

- e) The filing process for tax type MPRR will consist of provisional estimated returns that will be reconciled with a final return. The diagram below describes the filing cycle for a financial year of assessment for tax type MPRR.



- f) **Note:** There is also progressive filing, which refers to the submission of the 2nd estimate return, which will fulfil the 1st estimate returns' filing obligation.
- g) An entity registered for Mineral and Petroleum Resources must submit an annual return (using the MPR3 return) to SARS to declare their Mineral and Petroleum Resources liability, within twelve (12) months of the company's year-end.
- h) The estimate return must now also be submitted on the new standardised MPR3 return, still as per the current process, the same way as how the payment advice was submitted for SARS to verify the payment once the estimate return has been submitted.

- i) The rates for the Mineral and Petroleum Resource Royalties are determined according to a formula stipulated in subsections (1) and (2) of section 4 of the Mineral and Petroleum Resources Royalties Act, 2008. The rates differentiate between the refined and unrefined conditions of the extracted resources, and the current range of rates are as follows:
 - i) For refined mineral resources: a minimum of 0.5% to a maximum of 5%.
 - ii) For unrefined mineral resources: a minimum of 0.5% to a maximum of 7%.
- j) Late payments, penalties and interest:
 - i) If the difference between the final royalty payable, minus payments made on the first and second estimates is greater than 20% of the final royalty, then a penalty will be raised against the taxpayer for that year of assessment of up to 20 % of the excess amount.
 - ii) The penalty is payable within thirty (30) days from the date on which it was imposed.
 - iii) If you fail to make payment, as prescribed by the Commissioner, interest will be calculated and imposed on a monthly basis with respect to the amount of Mineral and Petroleum Royalty chargeable as per sections 14, 15 and 16 in the Mineral and Petroleum Royalty Administration Act.
- k) **Note:** The income tax reference number is the reference number for mineral royalty purposes.

3 HOW TO MAKE THE PAYMENT ON EFILING

- a) If already using eFiling and making payments via eFiling:
 - i) Continue to use ONLY eFiling process for making MPRR payments.

Inbox

Returns Issued

Returns History

Non-Core Taxes

Returns Search

Payments

Additional Payments

Create Additional Payment

SARS Correspondence

Request For Reason

Disputes

Voluntary Disclosure

Special Links

Additional Payments to SARS

This page allows you to capture additional tax payment details to SARS

- Tip:** You can save payments to pay at a later date. You can also save payments in order to pay multiple payments at once.
- The additional payment mechanism does not entitle the user to benefit from the VAT extension date provided by SARS to all eFilers. The incentive is only for payments of VAT returns via eFiling and as result the deadline of the 25th of the month (or last business day prior) is applicable as the due date. Any payment made after this date will be liable for penalties and interest.
- Customs and Air Passenger Tax payments:** need to be paid with a credit push banking facility as mentioned above.

Tax Type

Taxpayer Name

Type of Payment

Mineral Royalties Normal Payment. Please be aware that in order to make a payment for the selected tax type you are required to be registered for Income Tax. If you are not registered for Income Tax please present your payment at the nearest SARS branch office. The reference number provided with this payment must be the Income Tax Reference number.

Tax Reference Number

Amount

- Inbox
- Returns Issued
- Returns History
- Non-Core Taxes
- Returns Search
- Payments
- Additional Payments
- Create Additional Payment
- SARS Correspondence
- Request For Reason
- Disputes
- Voluntary Disclosure
- Special Links

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- **Customs and Air Passenger Tax payments:** need to be paid with a credit push banking facility as mentioned above.

Tax Type	Please select a Tax Type
Taxpayer Name	Air Passenger Tax (APT)
Type of Payment	Company Fees (COF)
Tax Reference Number	Donation (DON)
Tax Period	Estate Duty (ESD)
Payment Reference Number	Income Tax (IT)
Amount	Mineral Royalties (MINR)
	Mining Royalties (MIR)
	Oil Pollution Tax (OPT)
	Other Mining Leases (OML)
	Pay As You Earn (PAYE)
	Provisional Tax (PROV)
	Retirement Fund Tax (RFT)
	Secondary Tax on Companies (STC)
	Small Business Amnesty (SBA)
	Value Added Tax (VAT)
	Vat Non Registered (VNR)
	Withholding Tax on Royalties (WTR)

- b) **eFiling payment process:**
- c) Log onto eFiling;
 - i) Use the 'Additional Payments' tab;
 - ii) Select 'Mineral Royalty (MINR)';
 - iii) Capture details as requested (using current Income Tax reference number);
 - iv) Capture amount per new format MPR3 declaration;
 - v) Submit to bank;
 - vi) Log onto banking online function and release the payment request from eFiling.
- d) Payments can be made via eFiling Additional Payment function (also referred to as "Ad Hoc" payment) or 'SARS Other' when it comes to EFT, apply the 19 digit rules and each payment must be accompanied by the completed Mineral and Petroleum Resources Royalty return (MPR3).

4 HOW TO REGISTER / DEREGISTER MINERALS AND PETROLEUM ROYALTIES (MPRR)

- a) The registration of Minerals and Petroleum Royalties (MPRR) can be done by walkin to the Large Business Unit and on eFiling, via a RAV01. Refer to the "How to complete the Registration Amendments and Verification Form " Guide).
- b) The deregistration of Minerals and Petroleum Royalties (MPRR) can be done by walkin to the Large Business Unit and on eFiling via the RAV01 (Please refer to the "How to complete the Registration Amendments and Verification Form" Guide).
- c) **Note:** Despite deregistration, the registered person will still be liable for any obligations they still have (anything done or omitted or to be done by that person).

4.1 Relevant Material (Supporting Documents) Required for Completing the MPRR

- a) For the relevant material required to register and submit a return for the MPRR, refer to www.sars.gov.za / Client Segments / Pages / Relevant-Material-or-Supporting-Documents.

5 HOW TO COMPLETE AND SUBMIT THE RETURN (MPR3) WITH DETAILS

- a) The New MPR3 return **MUST** be printed, scanned and emailed to mineralroyalty@sars.gov.za.

5.1 Completion of the Return (MPR3)

a) **Taxpayer reference number:**

- i) The registration number that an Individual/Company/Unincorporated Body of Persons obtains from SARS when registering for income tax.

b) **Year of assessment:**

- i) Means in the case of a natural person or trust, the period commencing on 1 March and ending on the last day of February of the following year;
 ii) In the case of any other person, the period commencing on the first day of that person's financial year and ending on the last day of that financial year, and if any financial year begins on any day other than the first day of a month, that financial year is deemed to begin on the first day of that month.

c) **Period:**

- i) Select the period/return type (First [1st] payment, Second [2nd] payment, Return of Excess and Annual Return).

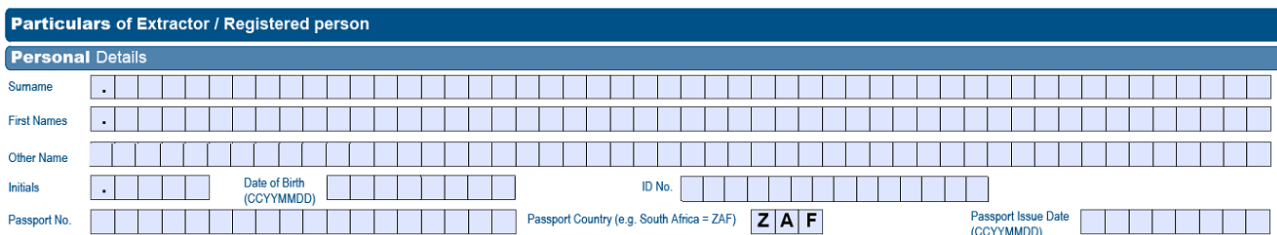


The form header includes the SARS logo, the text 'Mineral and Petroleum Resources Royalty Return', and several input fields: 'Tax Reference Number' (12-digit grid), 'Year of Assessment' (4-digit grid), and a button labeled 'MPR3'. Below these are radio button options for 'Period: First', 'Second', 'Return of Excess', and 'Annual Return'.

5.2 Personal Details

a) Complete the following fields:

- i) Surname;
- ii) First names;
- iii) Other Name;
- iv) Initials;
- v) Date of Birth (CCYYMMDD);
- vi) ID No.;
- vii) Passport No.;
- viii) Passport Country code (South Africa = ZAF).
- ix) Passport Issue Date (CCYYMMDD).



This section is titled 'Particulars of Extractor / Registered person' and contains a 'Personal Details' sub-section. It features several input fields: 'Surname', 'First Names', and 'Other Name' (all 20-character grids); 'Initials' (4-character grid); 'Date of Birth (CCYYMMDD)' (8-character grid); 'ID No.' (13-character grid); 'Passport No.' (9-character grid); 'Passport Country (e.g. South Africa = ZAF)' (dropdown menu showing 'ZAF'); and 'Passport Issue Date (CCYYMMDD)' (8-character grid).

5.3 Company/Trust/Partnership and Other Entities

a) Complete the following fields:

- i) Nature of the Entity;
- ii) Company/CC/ Trust Registration No.;
- iii) Main Industry Classification Code;
- iv) Registration Date (CCYYMMDD);
- v) Financial Year End (MM);
- vi) Registered Name;

- vii) Country of Registration (South Africa = ZAF);
- viii) Trading Name.

Company / Trust / Partnerships and Other Entities

Nature of Entity																
Company / CC / Trust Reg No.						Main Industry Classification Code				Registration Date (CCYYMMDD)				Financial Year End (MM)		
Registered Name																
Country of Registration (e.g. South Africa = ZAF)																
Trading name																

5.4 Contact Person Details

- a) Complete the following fields:
 - i) First names;
 - ii) Surname;
 - iii) Capacity;
 - iv) Tel No.;
 - v) Mark with an "X" if you don't have an email address;
 - vi) Contact Email.

Contact Person Details

First Name																										
Surname																										
Capacity																										
Tel No.	0	1	2	3	4	5	6	7	8	9	0															Mark here if you declare that you do not have an email address <input checked="" type="checkbox"/>
Contact Email																										

5.5 Partnership Details

- a) This section is only applicable if the entity consists of multiple partners (unincorporated body of persons).
- b) Select the type of the Extractor/Registered person as per list on the return (e.g. Individual, Company/Trust/Partnership and Other entities, Combination – both "Individual" and "Company/Trust/Partnership and/or Other Entities" selected).
- c) **Note:** Whichever option (e.g. First (1st) payment, Second (2nd) payment, Return of Excess and Annual Return) you choose to complete, you are required to complete the demographic fields as per entity type. Please refer to *Section 5.6* for individual demographic details, *Section 5.7* for company/close corporation/trust demographic details and *Section 6.8* for both individuals and company/close corporation/trust demographic details.

Partnership Details

Types of Partnership: Individual Trust, Company, Partnership and/or Other Entities

5.6 Partner One Details (As an Individual)

- a) If an individual is selected, complete the following details as per return.
 - i) Taxpayer Reference No.;
 - ii) Surname;
 - iii) Initials;
 - iv) ID No.;
 - v) Passport No.;
 - vi) Share (%).
- b) Add Partner "Individual" (This button is to add more individual Partners and an extra container will be displayed and must be completed).

Mineral and Petroleum Royalty Calculation Summary Sheet

	Refined Minerals		Unrefined Minerals	
Gross Sales (Section 6)	R	0,00	R	0,00
Expenditure Incurred in respect of transport, insurance and handling after the condition specified (Section 6(3) (disregarded in calculating Gross Sales))	R	0,00	R	0,00
Adjustments to Gross Sales:	R	0,00	R	0,00
Adjusted Gross Sales	R	0,00	R	0,00
Recoupments (section 5(1)(b) and 5(2)(b)) allowed in calculation of EBIT	R	0,00	R	0,00
Deductions	R	0,00	R	0,00
EBIT	R	0,00	R	0,00
Royalty for the full year	R	0,00	R	0,00

5.14 Net Royalty Payable

- a) This is a summary sheet and no user entry is allowed.
- b) If you answered “Yes” to either exemption question on Page 3 of the New MPR3 (Small Business Exemption (Section 7) or Exemption from Sampling (Section 8) then the relevant exemption amount will be populated in the appropriate cell.
- c) **Note:** The annual return should be accompanied by a detailed calculation of gross sales and Earnings before Interest and Taxation (EBIT), which should be performed separately for each class of mineral resources detailed on Schedule 1 and Schedule 2.

Net Royalty Payable

Net Royalty Payable before exemptions and roll over relief	R	0,00
Exemptions and Rollover relief:		
Rollover relief for transfers (Section 8(A))	R	0,00
Rollover relief for disposals (Section 9)	R	0,00
Deduct: Transitional Credit (i.t.o section 16)	R	0,00
Small Business exemption (Section 7)	R	0,00
OR		
Exemption for sampling (Section 8)	R	0,00
Total Royalties Payable for all Minerals	R	0,00

5.15 Minerals and Petroleum Resources Royalty: Reconciliation

- a) Complete the following fields for Estimation/Declaration, Royalty payable/refundable, payments received (if they are not already pre populated).
 - i) The Estimation/Declaration must be completed according to the payments dates (e.g. First (1st) payment, Second (2nd) payment).
 - ii) Royalty Payable/Refundable must be completed according to the declaration made on the returns and payments dates.
 - iii) Payment Received will be captured based on the payments made to SARS by the taxpayer.
 - iv) Annual Total Liability/ Payments will be displayed according to the estimations and payments declared by the taxpayer to reconcile the Mineral and Petroleum Resource account.



Mineral & Petroleum Resources Royalty: Reconciliation

	Estimation/Declaration	Royalty Payable/ Refundable	Payments Received
1st Estimate / Payment received by the 1st due date	0.00	0.00	
2nd Estimate / Payment received by the 2nd due date			
Return of excess / Payment received by the 3rd due date			
Annual Declaration			
Annual Total Liability / Payments received	0.00	0.00	0.00

6 DECLARATION AND SIGNATURE

- a) **Complete the declaration on the return:**
- b) After all the information fields have been completed, the applicant is required to complete, print and sign the declaration form. Failure to do so will result in the application being rejected.
- c) You are obliged to ensure that a full and accurate disclosure is made of all relevant information as required in the minerals and petroleum royalties' act. Misrepresentation, neglect or omission to submit a return or supplying false information is liable to penalties and/or additional assessments (together with interest) and/or prosecution.
- d) After completion of the return, you must read the declaration on the front page of the return and sign accordingly.
- e) It is acceptable to have returns completed by someone else (such as a bookkeeper, accountant, tax practitioner or friend) but you are ultimately responsible for the entries on the form and must therefore sign the return.

Return Declaration

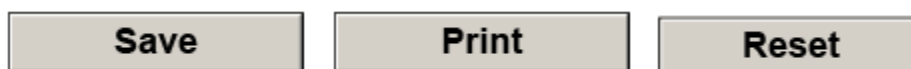
I declare that:

- The information furnished in this return is true and correct ; and
- The relevant records to support the information in this return are available for inspection for a period of five years from the date SARS receives the return.

For enquiries go to
www.sars.gov.za or
 call 0800 00 SARS (7277)

7 THE BUTTONS ON THE RETURN

- a) **Note:** If the taxpayer doesn't want to submit the form immediately/not sure about necessary details/want to restart capturing the form: the taxpayer can either:
 - i) Click "Save" button to save the return; or
 - ii) Click "Reset" button reset the return and restart capturing the **return**; or
 - iii) Click "Print" button to print the return to sign and submit the return to SARS.



8 REFERENCES

8.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	Minerals and Petroleum Resources Royalty (Administration) Act 29 of 2008 Tax Administration Act No. 28 of 2011 (effective 1 October 2012)
Other Legislation:	Mineral and Petroleum Resources Development Act
International Instruments:	None

8.2 Quality Records

NUMBER	TITLE
MPR3	Mineral and Petroleum Royalty Return
RAV01	Registration Amendments and Verification form

8.3 Reference to Role, Functional Area, or Division

- a) Where an Organisational Structural change occurs with or without modifications, any reference in this document to a role, functional area or division under the former organisational structure, unless the contrary intention appears, shall be construed to be a reference to that role, functional area or division under the new Organisational Structure.

9 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

- a) The definitions, acronyms and abbreviations can be accessed via the following link: [Glossary webpage](#)

10 ANNEXURE: CALCULATION FOR MINERAL AND PETROLEUM ROYALTY

- a) This is an **example** to guide you in the calculation of Mineral and Petroleum Royalty (but should not be used in isolation/without obtaining professional advice) when you complete the return.

Wording	Negative possible	Reference	Calculation	Unrefined Example 1	Refined Example 2	Unrefined Example 3	Unrefined Example 4	Unrefined Example 5
Gross sales (actual for the year (to section 6))		A		800 000 000	800 000 000	8 000 000	800 000 000	800 000 000
Adjustments to Gross sales	Yes	B		-20 000 000	-20 000 000	0	20 000 000	20 000 000
Adjusted Gross sales		C	A + B	780 000 000	780 000 000	8 000 000	820 000 000	820 000 000
Recoupments (to section 5)		D		10 000 000	10 000 000		10 000 000	10 000 000
Deductions allowed (to section 5)		E		500 000 000	500 000 000	7 500 000	900 000 000	200 000 000
EBIT		F	C + D - E	290 000 000	290 000 000	500 000	0	630 000 000
Royalty Rate %		G	(5 decimal places)	4.63105%	3.47436%	1.19444%	0.50000%	7.00000%
Tax for the full year		H	C*G	36 122 222.22	27 100 000.00	95 555.56	4 100 000.00	57 400 000.00
Deduct: Mineral Royalties paid to date		I		15 000 000	15 000 000		15 000 000	15 000 000
Deduct: Transitional Credit (to section 16)		J		10 000 000	10 000 000		10 000 000	10 000 000
Net Royalty payable/refundable		K	H - I - J	11 122 222.22	2 100 000.00	95 555.56	-20 900 000.00	32 400 000.00
Section 7 Exemption		L				95 555.56		
Net Royalty payable/refundable		M	K - L	11 122 222.22	2 100 000.00	0.00	-20 900 000.00	32 400 000.00
						Note 1	Note 2	Note 3

Notes to the above calculation	
Note 1: The conditions of section 7 are met for the exemption	
Note 2: In example 4 the actual refund should only be:	
Tax for the full year	27 100 000.00
Less Royalty paid	15 000 000
Refund	12 100 000.00
The transitional credit cannot create a refund	
Note 3: In example 5 the actual rate is 9.03659% but the maximum rate for unrefined is 7% therefore the rate of 7% must be used	

b) This systematic guide shows rates to be allocated for refined and unrefined minerals.

Step by step guide to the Royalty Rate calculation	
1. Calculation is done separately for Refined and Unrefined	
2. The factor for refined is 12.5	
3. The factor for unrefined is 9	
3. The maximum rate for refined is 5%	
4. The maximum rate for unrefined is 7%	
5. The formula for refined is $\{0.005 + (\text{EBIT}/[\text{Adjusted gross sales for refined minerals} \times 12.5])\}$	
6. The formula for unrefined is $\{0.005 + (\text{EBIT}/[\text{Adjusted gross sales for unrefined minerals} \times 9])\}$	
7. In both formulae EBIT cannot be negative (if it is a negative it is deemed to be Rnil)	
8. If EBIT is deemed to be RNil then the Royalty rate = 0.5% (in terms of the formula = 0.5% + 0%)	
9. Therefore the rate will always be between a minimum of 0.5% and 5% (refined) or 7% (unrefined)	

c) This systematic calculation shows how to determine the minimum and maximum royalty rate for refined and unrefined mineral.

Step by Step calculation of Royalty Rate					
	Unrefined	Refined	Unrefined	Unrefined	Unrefined
Factor	9	12.5	9	9	9
Adjusted gross sales x factor	7 020 000 000	9 750 000 000	72 000 000	7 380 000 000	7 380 000 000
EBIT	290 000 000	290 000 000	500 000	0	630 000 000
EBIT/(Adjusted gross sales x factor)	4.13105%	2.97436%	0.69444%	0.00000%	8.53659%
Add 0.5%	0.50000%	0.50000%	0.50000%	0.50000%	0.50000%
Royalty rate	4.63105%	3.47436%	1.19444%	0.50000%	9.03659%
Maximum rate	7.00000%	5.00000%	7.00000%	7.00000%	7.00000%
Revised rate after checking maximum	4.63105%	3.47436%	1.19444%	0.50000%	7.00000%

d) **Schedule 1 - refined condition of mineral resources**

Mineral resource name	Unit of measure for volume field in the return
Cobalt	ton
Copper	ton
Germanium	ton
Gold	kilogram
Lead	ton
Lithium	ton
Mercury	ton
Nickel (Base metal)	ton
Platinum Group Metals	kilogram
Molybdenum	ton
Silicon	ton
Silver	kilogram
Talc	ton
Vanadium	ton
Zinc	ton
Oil	barrel
Gas	ton

e) **Schedule 2 - unrefined condition of mineral resources**

Mineral resource name	Unit of measure for volume field in the return
Aggregates	ton
Antimony	ton
Barite	ton
Beryllium	ton
Chrome ore	ton
Clay	ton
Coal	ton
Cobalt	ton
Copper	ton
Diamond	Carat
Dimension stone	ton
Fluorspar	ton
Graphite	ton
Iron ore	ton
Lead	ton
Limestone	ton
Manganese ore	ton
Mica	ton
ilmenite	ton
Rutile	ton
Zircon	ton
Nickel	ton
Niobium	ton
Platinum group metals	kilogram
Sand	ton
Silver	kilogram
Tantalum	ton
Tin	ton
Tungsten and Wolfram	ton
Uranium	kilogram
Vanadium	ton

Zinc (Base metal)	ton
Other Minerals not listed elsewhere	ton

DISCLAIMER

The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation or seek a formal opinion from a suitably qualified individual.

For more information about the contents of this publication you may:

- Visit the SARS website at www.sars.gov.za;
- Make a booking to visit the nearest SARS branch;
- Contact your own tax advisor / tax practitioner;
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277); or
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).