

**DRAFT**

**SOUTH AFRICAN REVENUE SERVICE**

**No.**

**AUGUST 2021**

**INCIDENCES OF NON-COMPLIANCE BY A PERSON IN TERMS OF SECTION 210(2) OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011) THAT ARE SUBJECT TO A FIXED AMOUNT PENALTY IN ACCORDANCE WITH SECTION 210 AND 211 OF THE ACT**

In terms of section 210(2) of the Tax Administration Act, 2011, I, Edward Christian Kieswetter, Commissioner for the South African Revenue Service, hereby list, in the Schedule hereto, the incidences of non-compliance that are subject to a fixed amount penalty in accordance with section 210(1) and 211 of the Act.

This notice will replace Notice 790 published in Government Gazette No. 35733 on 1 October 2012, with effect from 1 December 2021.

**E C KIESWETTER**

**COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE**

# DRAFT

## 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.

### 2. Incidences of non-compliance subject to fixed amount penalty

2.1 Failure by a natural person to submit an income tax return as and when required under a tax Act, for years of assessment commencing on or after 1 March 2006, where that person has, with effect from 1 December 2021—

2.1.1 two or more outstanding income tax returns for years of assessment commencing on or after 1 March 2006 but ending on or before 29 February 2020; or

2.1.2 one or more outstanding income tax returns for years of assessment commencing on or after 1 March 2020.

2.2 Failure by a natural person to submit an income tax return as and when required under the Income Tax Act, for years of assessment commencing on or after 1 March 2006, where that person has, with effect from 1 December 2022, one or more outstanding income tax returns.