

IMPORTANT NOTICE

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GOVERNMENT NOTICE
GOEWERMENSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS

No. 173

29 February 2012

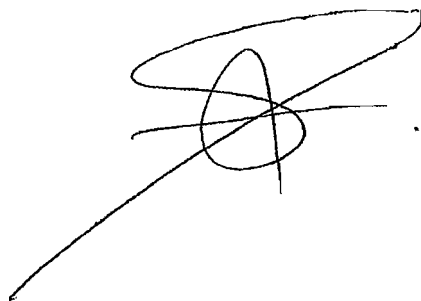
NOTICE TO REPORTING INSTITUTIONS TO FURNISH BI-ANNUAL RETURNS OF INVESTMENT AND INTEREST WITH EFFECT FROM THE 2013 YEAR OF ASSESSMENT IN TERMS OF SECTION 69 OF THE INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962)

1. Notice is hereby given in terms of section 69 of the Income Tax Act, 1962, ("the Act"), that reporting institutions must furnish returns of moneys invested with, loaned to and deposited with the reporting institution and of interest received by or accrued to or in favour of any person from the reporting institution or from any business carried on by the reporting institution in the Republic during the period 1 March 2012 to 28 February 2013.
2. Reporting institutions for purposes of this notice are—
 - (a) Banks regulated by the Registrar of Banks in terms of the Banks Act, 1990 or the Mutual Banks Act, 1993;
 - (b) Co-operative Banks regulated by the Co-operative Banks Development Agency in terms of the Co-operative Banks Act, 2007;
 - (c) The South African Postbank Limited (Postbank) regulated in terms of the South African Postbank Limited Act, 2010;
 - (d) Financial institutions regulated by the executive officer, deputy executive officer or board, as defined in the Financial Services Board Act, 1990, whether in terms of that Act or any other Act;
 - (e) Companies listed on the JSE, and connected persons in relation to the companies, that issue bonds, debentures or similar financial instruments;
State-owned companies, as defined in section 1 of the Companies Act, 2008, that issue bonds, debentures or similar financial instruments; and
 - (g) Organs of state, as defined in section 239 of the Constitution of the Republic of South Africa, 1996, that issue bonds or similar financial instruments.
3. Unless otherwise agreed in terms of paragraph 4, returns must be furnished by the following dates—
 - (a) for the period 1 March 2012 to 31 August 2012, 31 October 2012; and
 - (b) for the period 1 March 2012 to 28 February 2013, 31 May 2013.
4. The South African Revenue Service ("SARS") and a reporting institution may agree to different periods and dates for the submission of returns in respect of persons with years of assessment that do not end on the last day of February.
5. The following information must be disclosed in the returns, unless SARS and a reporting institution agree otherwise in writing on good cause shown-
 - 5.1 Natural persons
 - (a) Surname, first names, initials and date of birth;
 - (b) Address details (physical or postal);
 - (c) Identity number or passport number (including country of issue);
 - (d) Tax reference number;
 - (e) Account number;
Date the account was opened and date it was closed;
 - (g) Closing balance of account at end of return period;

- (h) Interest received by, accrued to or in favour of the person from the reporting institution during the period covered by the return, other than interest on instruments and interest rate agreements that the reporting institution deals in and which interest the reporting institution does not report as interest for financial reporting purposes;
- (i) Monthly totals of all credits and debits to the account; and
- (j) Indicator of account verification status in terms of the Financial Intelligence Centre Act, 2001.

5.2. Other persons

- (a) Registered name;
 - (b) Address details (physical or postal);
 - (c) Reference number issued by the relevant regulatory authority, such as the Companies and Intellectual Property Registration Office (CIPRO), the Companies and Intellectual Property Commission (CIPC) or the Master of the High Court;
 - (d) Tax reference number;
 - (e) Account *number*;
Date the account was opened and date it was closed;
 - (g) Closing balance of account at end of return period;
 - (h) Interest received by, accrued to or in favour of the person from the reporting institution during the period covered by the return, other than interest on instruments and interest rate agreements that the reporting institution deals in and which interest the reporting institution does not report as interest for financial reporting purposes;
Monthly totals of all credits and debits to the account; and
 - (j) Indicator of account verification status in terms of the Financial Intelligence Centre Act, 2001.
6. Returns must be filed electronically with SARS.
7. For purposes of this notice, any word or expression to which a meaning has been assigned in the Act bears the meaning so assigned.
8. Further information may be obtained from the website: www.sars.gov.za



ISSUED BY THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

KENNISGEWING AAN RAPPORTERINGSINSTANSIES OM HALFJAARLIKSE OPGAWES VAN BELEGGINGS EN RENTE INGEVOLGE ARTIKEL 69 VAN DIE INKOMSTEBELASTINGWET, 1962 (WET NO. 58 VAN 1962) TE VERSTREK, MET EFFEK VANAF DIE 2013 JAAR VAN AANSLAG

- 1. Kennisgewing word hiermee ingevolge artikel 69 van die Inkomstebelastingwet, 1962, ("die Wet") gegee, dat rapporteringsinstansies opgawes moet vetrek van gelde bele by, geleen aan en gedeponeer by die reporteringsinstansie en of rente ontvang deur of toegeval aan of ten gunste van enige persoon vanaf die reporteringsinstansie of van enige besigheid deur die rapporteringsinstansie in die Republiek bedryf gedurende die tydperk 1 Maart 2012 tot 28 Februarie 2013.**
- 2. Rapporteringsinstansies vir doeleindes van hierdie kennisgewing is—**
 - (a) Banke deur die Registrateur van Banke ingevolge die Bankwet, 1990 of die Wet op Onderlinge Banke, 1993, gereguleer;**
 - (b) "Co-operative Banks" deur die "Co-operative Banks Development Agency" ingevolge die "Co-operative Banks Act", 2007 gereguleer;**
 - (c) Die Suid-Afrikaanse Posbank Beperk ingevolge die Wet op die Suid-Afrikaanse Posbank Beperk, 2010, gereguleer;**
 - (d) Finansiële instellings gereguleer deur die uitvoerende beampte, adjunk-uitvoerende beampte of raad, soos in die Wet op die Raad op Finansiële Dienste, 1990 omskryf, ongeag ingevolge daardie wet of enige ander Wet;**
 - (e) Maatskappye op die JEB genoteer en verbonde persone met betrekking tot die maatskappye, wat effekte, skuldbriewe of soortgelyke finansiële instrumente uitreik;**
 - (f) Maatskappy wat aan die Staat behoort, soos ingevolge artikel 1 van die Wet op Maatskappye, 2008, omskryf, wat effekte, skuldbriewe of soortgelyke finansiële instrumente, uitreik; en**
 - (g) Staatsorgane, soos ingevolge artikel 239 van die Grondwet van die Republiek van Suid-Afrika, 1996, omskryf, wat effekte of soortgelyke finansiële instrumente uitreik.**
- 3. Tensy andersins ooreengekom ingevolge paragraaf 4, moet opgawes teen die volgende datums verstrek word—**
 - (a) vir die tydperk 1 Maart 2012 tot 31 Augustus 2012, 31 Oktober 2012; en**
 - (b) vir die tydperk 1 Maart 2012 tot 28 Februarie 2013, 31 Mei 2013.**
- 4. Die Suid-Afrikaanse Inkomstediens ("SAID") en 'n rapporteringsinstansie kan ooreenkom op verskillende tydperkte en datums vir die verstrek van opgawes ten opsigte van persone met jare van aanslag wat nie op die laaste dag van Februarie eindig nie.**
- 5. Die volgende inligting moet in die opgawes verstrek word, tensy die SAID en 'n rapporteringsinstansie, met goeie gronde aangevoer, op skrif anders ooreenkom-**
 - 5.1 Natuurlike persone**
 - (a) Van, geboortename, voorletters en geboortedatum;**
 - (b) Adresbesonderhede (fisies of posy);**

- (c) Identiteitsnommer of paspoortnommer (ingesluit die land waar uitgereik);
- (d) Belastingverwysingsnommer;
- (e) Rekeningnommer;
Datum waarop die rekening geopen is en datum waarop dit gesluit is;
- (g) Sluitingsaldo van die rekening op die einde van die opgawe tydperk;
- (h) Rente ontvang deur, toegeval aan of tot voordeel van die persoon vanaf die rapporteringsinstansie gedurende die tydperk deur die opgawe gedek, anders as rente op instrumente en rente ooreenkomste wat die rapporteringsinstansie mee handel en welke rente die rapporteringsinstansie nie oor verslag doen as rente vir doeleindes van finansiële verslagdoening nie;
Maandelikse totale van alle krediete en debiete op die rekening; en
- 0) Indikasie van rekeningverifikasie status ingevolge die Wet op Finansiële Intelligensiesentrum, 2001.

5.2. Ander persone

- (a) Geregistreerde name;
- (b) Adresbesonderhede (fisies of posy);
- (c) Verwysingsnommer deur die tersaaklike regulerende owerheid, sons die "Companies and Intellectual Property Registration Office (CIPRO)", of die "Companies and Intellectual Property Commission (CIPC)" of die Meester van die Hoe Hof, uitgereik;
- (d) Belastingverwysingsnommer;
- (e) Rekeningnommer;
Datum waarop die rekening geopen is en datum waarop dit gesluit is;
- (g) Sluitingsaldo van die rekening op die einde van die opgawe tydperk;
- (h) Rente ontvang deur, toegeval aan of tot voordeel van die persoon vanaf die rapporteringsinstansie gedurende die tydperk deur die opgawe gedek, anders as rente op instrumente en rente ooreenkomste wat die rapporteringsinstansie mee handel en welke rente die rapporteringsinstansie nie oor verslag doen as rente vir doeleindes van finansiële rapporteringsdoeleindes nie;
Maandelikse totale van alle krediete en debiete op die rekening; en
Indikasie van rekeningverifikasie status ingevolge die Wet op Finansiële Intelligensie Sentrum, 2001.

6. Opgawes moet elektronies aan SAID verstrek word.
7. Vir doeleindes van hierdie kennisgewing dra enige woord of uitdrukking waaraan 'n betekenis ingevolge die Wet gegee is, die betekenis aldus gegee.
8. Verdere inligting kan van die webtuiste verkry word: www.sars.gov.za

UITGEREIK DEUR DIE KOMMISSARIS VAN DIE SUID-AFRIKAANSE INKOMSTEDIENS