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SOUTH AFRICAN REVENUE SERVICE

NO. 2200

24 June 2022

PUBLIC NOTICE IN TERMS OF SECTION 23(f) OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011) WITH REGARDS TO COMMUNICATION OF CHANGES IN PARTICULARS

In terms of section 23(f) of the Tax Administration Act, 2011, I, Edward Christian Kieswetter, Commissioner for the South African Revenue Service, hereby prescribe, in the Schedule hereto, additional details required.



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, or the Regulations on Domestic Reverse Charge Relating to Valuable Metal, issued in terms of section 74(2) of the Value-Added Tax Act, 1991, (“the Act”) has the meaning so assigned.

2. Communication of changes in particulars

A registered vendor or representative vendor contemplated in section 46 of the Act is required to update its VAT registration status, within 21 business days from—

- (a) the earlier of implementation of the domestic reverse charge or the date that a supply of valuable metal is made which is subject to the domestic reverse charge, to indicate that such vendor makes supplies of valuable metal that are subject to the domestic reverse charge; or
- (b) the date that such vendor permanently ceases to make such supplies to indicate that such vendor no longer makes such supplies or has ceased to carry on all enterprises.

SUID-AFRIKAANSE INKOMSTEDIENS

NO. 2200

24 June 2022

**OPENBARE KENNISGEWING INGEVOLGE ARTIKEL 23(f) VAN DIE WET OP
BELASTINGADMINISTRASIE, 2011 (WET NO. 28 VAN 2011) TEN OPSIGTE VAN
KOMMUNIKASIE VAN VERANDERINGE IN BESONDERHEDE**

Ingevolge artikel 23(f) van die Wet op Belastingadministrasie, 2011, bepaal ek, Edward Christian Kieswetter, Kommissaris van die Suid-Afrikaanse Inkomstediens, hiermee in die aangehegte Bylae, ander besonderhede wat vereis word.

**E C KIESWETTER****KOMMISSARIS: SUID-AFRIKAANSE INKOMSTEDIENS**

Bylae

1. Algemeen

Enige woord of uitdrukking in hierdie kennisgewing vervat waaraan 'n betekenis ingevolge 'n "Belastingwet" soos omskryf in artikel 1 van die Wet op Belastingadministrasie, 2011, of die "Regulations on Domestic Reverse Charge Relating to Valuable Metal", ingevolge artikel 74(2) van die Wet op Belasting op Toegevoegde Waarde, 1991, ("die Wet") geheg is, dra die betekenis daaraan toegeskryf.

2. Kommunikasie van verandering in besonderhede

'n Geregistreerde ondernemer of verteenwoordigende ondernemer in artikel 46 van die Wet beoog, word vereis om die ondernemer se BTW registrasie status op te dateer, binne 21 besigheidsdae vanaf—

- (a) die vroegste van die implementering van die "domestic reverse charge" of die datum wat 'n lewering van kosbare metaal wat onderhewig aan die "domestic reverse charge" is, gemaak is, ten einde aan te dui dat sodanige ondernemer lewerings van kosbare metaal maak, wat onderhewig aan die "domestic reverse charge" is; of
- (b) die datum wat sodanige ondernemer permanent staak om sodanige lewerings te maak om aan te dui dat sodanige ondernemer nie langer sodanige lewerings maak nie of gestaak het om alle bedrywighede te bedryf.