



Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID AFRIKA

Regulation Gazette

No. 11552

Regulasiekoerant

Vol. 693

3

March
Maart

2023

No. 48165

N.B. The Government Printing Works will not be held responsible for the quality of "Hard Copies" or "Electronic Files" submitted for publication purposes

ISSN 1682-5845



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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 3118

3 March 2023

REGULATIONS FOR PURPOSES OF PARAGRAPH (a) OF THE DEFINITION OF “INTERNATIONAL TAX STANDARD” IN SECTION 1 OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011), PROMULGATED UNDER SECTION 257 OF THE ACT, ON THE DATE THAT THE MANDATORY DISCLOSURE RULES TAKE EFFECT

For purposes of paragraph (a) of the definition of “**international tax standard**” in section 1 and under section 257 of the Tax Administration Act, 2011, I, Enoch Godongwana, the Minister of Finance, hereby make the regulations as set out in the Schedule hereto.



E GODONGWANA
MINISTER OF FINANCE

SCHEDULE**Definitions**

1. In these regulations, “**the Regulations**” means Regulation No. R. 1070 published in Government Gazette No. 43718 of 9 October 2020.

Amendment of Introduction to the Regulations

2. The effective date for paragraph B of Section XI of the Regulations is hereby amended to 1 March 2024.

Amendment of Section XI(B)(7)(a) of the Regulations

3. Section XI(B)(7)(a) of the Regulations is hereby amended by the substitution for the date “1 March 2023”, wherever it occurs, of the date “1 March 2024”.