



Tax Alert To the point...

Latest tax developments in South Africa and beyond

Welcome to our Tax Alert newsletter, providing you with monthly news/alerts on the latest tax developments in South Africa and the greater Africa region.

What you can expect to find in this month's edition

(use the navigation buttons below for quick and easy access to the content)



[Developments in
SA](#)



[Developments in
Africa](#)



[Update on key
resource and
events](#)

Issue 1/2016
January 2016

In need of further insight
on any of the tax
developments?

See the contact links below

[South Africa](#)

[Africa](#)

Looking for insight on
previous publications?

[Archive](#)



Download tax@hand app for up-to-date tax information from across the world

To learn more about tax@hand app [click here](#) or simply download the app free, available on:



Key tax developments in South Africa

South Africa

Promulgation of the Tax Administration Laws Amendment Act and Tax Laws Amendment Act

The Tax Administration Laws Amendment Act (Act No. 23 of 2015) and Taxation Laws Amendment Act (Act No. 25 of 2015) were promulgated on 8 January 2016, giving effect to the 2015 Budget Review tax proposals. Further commentary and copies of the accompanying explanatory memoranda to the original bills are detailed in previous editions of this publication.

[More / More](#)

Draft Customs Control Rules issued for public comment

A second draft of the Customs Control Rules made under the Customs Control Act has been published for public comment. The due date for comments is 1 April 2016.

[More / More](#)

Government Regulations – employer contributions to retirement funds

The Minister of Finance has issued regulations relating to the issuing of contribution certificates and valuation rules in respect of contributions made by an employer to employee retirement funds. New rules which stipulate that such contributions constitute a taxable fringe benefit come into effect on 1 March 2016.

[More / More](#)

For further developments in South Africa ...

[Click here](#)

[Back to the top](#)

Key tax developments in the rest of Africa

2016 finance laws

A number of countries introduced their annual budgets and finance laws in December 2015 and January 2016. See further details via the link below.

Burundi

New local tax system implemented¹

The National Assembly of Burundi adopted a new system of local taxes on 18 December 2015. The new system covers the following local taxes: tax on livestock, tax on rental income and land, tax on cycles and mopeds, tax on professional and business activities, and tax on the produce of certain industrial crops.

Cape Verde

Transfer pricing guidelines²

Ordinance No. 75/2015, which introduces transfer pricing guidelines to be applied by related entities in determining the arm's length price of goods and services, was enacted on 31 December 2015. The Ordinance applies with effect from 1 January 2016 and its provisions are incorporated into articles 65 and 66 of the Corporate Income Tax Code (IRPC).

For further developments in the rest of Africa ...

[Click here](#)

[Back to the top](#)

¹ Report from IBFD correspondent, Dr Anapaula Trindade Marinho

² Report from IBFD correspondent, Dr Anapaula Trindade Marinho

Update on key resources and events across Africa

Resources

SARS Guide to the disposal of a residence from a company to a trust (Issue 3) ** South Africa

While it is no longer possible to effect a tax-free transfer of a residence under paragraph 51A(4) of the Eighth Schedule of the Income Tax Act, the guide is still useful for determining the base cost of a residence which was transferred under the legislation. Some minor technical improvements have been made in the publication of Issue 3 of this Guide.

[More](#)

SARS Dates to remember

- 29-01-2016 Deadline for filing ITR12 individual tax returns for provisional taxpayers
- 05-02-2016 PAYE submissions and payments
- 29-02-2016 Provisional Tax payments

Events

Deloitte School of Tax ** South Africa

VAT Input tax deductions

- Pretoria – 10 February 2016
- Johannesburg – 12 February 2016

VAT Input tax deductions (Webinar)

- Webinar – 16 February 2016

Cross-Border Back to Basics

- Johannesburg – 16 February 2016
- Pretoria – 17 February 2016
- Durban – 18 February 2016
- Stellenbosch – 25 February 2016
- Cape Town – 26 February 2016

Tax in Financial Services

- All regions - TBC - March 2016

Accounting for Tax Professionals

- All regions - TBC – March 2016

Visit schooloftax.co.za to register online. Alternatively, you can contact the School of Tax administrator for more information at: dsot@deloitte.co.za

For further details and dates regarding events/training, please refer to the Deloitte School of Tax (DSOT) calendar which can be accessed at: www.schooloftax.co.za

Deloitte Tax LinkedIn

To engage in conversation around any of the topics, click on the following:

http://www.linkedin.com/groups/Deloitte-South-Africa-Tax-3909634?trk=myg_ugrp_ovr

Should you require further information regarding this newsletter, kindly contact Moray Wilson on +27(0)21 4275515 or morwilson@deloitte.co.za . Should you wish to share your stories, please send your submissions to [za tax publications](#).

Content for this publication has been sourced from Deloitte contacts and resources, as well as from external sources such as [IBFD](#)

To no longer receive this publication, please click here: "[Unsubscribe](#)"

[Back to the top](#)

[Insert link to Homepage](#) | [Add Deloitte as a safe sender](#)



[Deloitte Touche Tohmatsu Limited](#)

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (DTTL), its network of member firms and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.com/about for a more detailed description of DTTL and its member firms.

Deloitte provides audit, consulting, financial advisory, risk management, tax and related services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries and territories, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. The more than 210 000 professionals of Deloitte are committed to becoming the standard of excellence.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2016 Deloitte & Touche. All rights reserved. Member of Deloitte Touche Tohmatsu Limited