



## 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

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Issue 10/2015  
October 2015

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## Key tax developments in South Africa

### South Africa

#### **Taxation Laws Amendment Bill and Tax Administration Laws Amendment Bill 2015**

The Taxation Laws Amendment Bill [B29-2015] and Tax Administration Laws Amendment Bill [B30-2015] (and accompanying explanatory memoranda) were introduced in the National Assembly on 27 October 2015, giving effect to the 2015 Budget Review tax proposals.

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The introduction of these Bills in Parliament was preceded by the presentation of a summary document and briefings to the Standing Committee on Finance (SCoF) on 15 October 2015, with responses to comments received on the draft Bills and on proposed retirement tax reforms.

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#### **VAT registration changes**

SARS implemented system changes (effective 12 October 2015) to cater for the processing of voluntary registrations for VAT where taxable supplies up to R50 000 are generated within 12 months from date of registration and in respect of the reclassification of Category F vendors as Category A or B vendors.

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#### **Timing of retirement fund amendments**

National Treasury has issued an urgent request for comments on the proposed timing of amendments relating to the annuitisation of provident funds. Comments need to be submitted by 2 November 2015.

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# Key tax developments in the rest of Africa

## Algeria

### **Draft Finance Law 2016 approved**

The Draft Finance Law 2016 was approved by the Council of Ministers on 6 October 2015. For a summary of key elements of the Draft Finance Law, go to [For further developments ...](#) below.

## Morocco

### **Draft Finance Law 2016 – presented to parliament**

The Draft Finance Law 2016 has been presented to the Morocco parliament. For a summary of key elements of the Draft Finance Law, go to [For further developments ...](#) below.

## Zambia

### **Budget for 2016**

The Budget for 2016 was presented to the National Assembly by the Minister of Finance on 9 October 2015. The Budget proposals will apply from 1 January 2016, unless otherwise indicated.

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# Update on key resources and events across Africa

## Resources

### **Updated Guide on the Taxation of Foreigners Working in South Africa \*\* [South Africa](#)**

The purpose of this guide is to inform foreigners working in South Africa and their employers about their income tax commitments, as well as to provide an overview of the South African tax system.

[More](#)

# SARS Dates to remember

27-11-2015: Deadline for eFiling of individual ITR12 tax returns (non-provisional taxpayers)

29-01-2016: Deadline for eFiling of individual ITR12 tax returns (provisional taxpayers)

## Events

### VAT Back to Basics E-learning Course\*\* South Africa

- 1 October to 30 November 2015

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### Tax accounting for complex areas \*\* South Africa

- Durban – 10 November 2015
- Port Elizabeth – 16 November 2015
- Johannesburg – 19 November 2015
- Pretoria – 20 November 2015
- Cape Town – 24 November 2015

### Customs Back to Basics\*\* South Africa

- Cape Town – 04 November 2015

### Withholding Tax\*\* South Africa

- Johannesburg – 17 November 2015

### Customs New Legislation\*\* South Africa

- Johannesburg – 10 November 2015
- Durban – 20 November 2015
- Cape Town – 25 November 2015

### Corporate Tax Bootcamp\*\* South Africa

- Johannesburg – 7 to 8 December 2015

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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](http://www.schooloftax.co.za)

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

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