



## Deloitte Africa Tax & Legal Transfer Pricing Alert

*Keeping you up to date on the latest transfer pricing developments  
impacting your business*

### Deadline submission of the Country-by-Country (CbC) reporting extended

On 20 November 2020, the South African Revenue Service published the “*Extension of deadline to file Country-by-Country Returns in terms of Section 25(7) of the Tax Administration Act, 2011 (Act No. 28 of 2011)*” notice advising of the deadline extension of CbC reporting submissions. The extension is due to upgrades being implemented to the CbC reporting eFiling system from 4 December 2020 to 31 January 2021.

The notice confirms the following extended deadlines:

- With regards to a person required to file by 31 December 2020 or 31 January 2021, the deadline is extended to 28 February 2021; and
- With regards to a person required to file by 28 February 2021, the deadline is extended to 31 March 2021.

Filing of master files and local files will not be impacted during the CbC system upgrade period.

Download the notice [here](#), or visit the [SARS website](#) for further details on the system upgrade.

#### Contact us

Should you require more information regarding this communication, kindly contact us using the below details:

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## Resources that would be of interest to you

- [Transfer pricing in a downturn – Navigating volatility](#)
- [Updates on transfer pricing developments](#)
- [Deloitte's 2020 Guide to fiscal information: Key economies in Africa](#)
- **Deloitte School of Tax & Legal** – [Register](#) for our latest online training courses.
- Visit the **Deloitte COVID-19 Tax & Financial Measures** microsite [here](#) and access a high-level summary of tax and fiscal COVID-19 measures that have been announced by governments.
- **Deloitte tax@hand** – Get timely COVID-19 global and regional tax news, information and resources as developed by Deloitte firms around the world. Subscribe and access the site [here](#).
- **COVID-19 Signal Topic Alerts** – Stay up-to-date with the latest government tax and fiscal responses to COVID-19. To sign up to receive Signal Topic Alerts, email [signal@deloitte.com](mailto:signal@deloitte.com).
- [GoWork – COVID-19 Immigration Digital Map](#) - Provides information in real time, so companies can access the most up-to-date information on travel restrictions, quarantine and immigration in relation to COVID-19.

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