





**Public hearings on the draft Taxation Laws
Amendment Bill and Tax Administration
Laws Amendment Bill
Presentation to the
Standing Committee on Finance
16 September 2016**



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Amendment 24 (1)

- Amendment to Section 99 of the Customs and Excise Act, 1964. Prescription period is increased from two to three years.

Commentary / Recommendation:

- That Sections 76 (4) ,76 B (1) (b) ,76 B (1)(d) and 76 B (1) (e) of the Customs and Excise Act 91, of 1964 be amended to allow for a period of three years.

Amendment 65

- Amendment of Section 277 of the Tax Administration Act 2011 : Limitation of voluntary disclosure of a default.

Commentary / Recommendation:

- That paragraph (b) Section 277 of the Tax Administration Act 2011 be amended to allow for the exclusion of any unintended default on a customs declaration

Or alternatively,

- Amendment to Section 865 of the Customs Control Act, 31 of 2014 to allow a voucher of correction submitted electronically be deemed to be granting voluntary disclosure relief in respect of the customs declaration concerned.

Amendment 81

Commentary / Recommendation :

- This amendment is noted and supported.

Amendment 82

- Amendment to Section 202 of the Customs Duty Act, 2014. Imposition of a fixed amount penalty only after the issuance of a warning for a similar type of breach.

Commentary / Recommendation:

- That if the non-prosecutable breach is not related to the safety and security of the citizens or the environment of the Republic and is no more than a clerical error it should not be necessary to impose a fixed amount penalty.
- Compliance via the Preferred Trader initiative?

Common Dispute Resolution Procedures

Commentary :

- We are in agreement that this is a complex matter and appreciate the efforts to finalise the common dispute resolution procedures next year.



In Conclusion

Thank You