

Tax Administration Act, 2011

ACT NO. 28 of 2011
CATEGORY Tax & Financial

Summary

Single administrative framework for all tax Acts: assessments, objections, appeals, penalties and SARS powers.

Full text of the Act

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Start Date

End Date

Tax Administration Act 28 of 2011

Files

Attachment

Size

a282011.pdf

7.48 MB

28 of 2011

The Tax Administration Act 28 of 2011 Intends:

- to provide for the effective and efficient collection of tax;
- to provide for the alignment of the administration provisions of tax Acts and the consolidation of the provisions into one piece of legislation to the extent practically possible;
- to determine the powers and duties of the South African Revenue Service and officials;
- to provide for the delegation of powers by the Commissioner; to provide for the authority to act in legal proceedings;
- to determine the powers and duties of the Minister of Finance;
- to provide for the establishment of the office of the Tax Ombud;
- to determine the powers and duties of the Tax Ombud; to provide for registration requirements;
- to provide for the submission of returns and the duty to keep records;
- to provide for reportable arrangements; to provide for the request for information;
- to provide for the carrying out of an audit or investigation by the South African Revenue Service;
- to provide for inquiries;
- to provide for powers of the South African Revenue Service to carry out searches and seizures;
- to provide for the confidentiality of information;
- to provide for the South African Revenue Service to issue advance rulings;
- to make provision in respect of tax assessments;
- to provide for dispute resolution;

to make provision for the payment of tax;

to provide for the recovery of tax;

to provide for the South African Revenue Service to recover interest on outstanding tax debts;

to provide for the refund of excess payments;

to provide for the write-off and compromise of tax debts;

to provide for the imposition and remittance of administrative non-compliance penalties;

to provide for the imposition of understatement penalties;

to provide for a voluntary disclosure programme;

to provide for criminal offences and sanctions;

to provide for the reporting of unprofessional conduct by tax practitioners; and

to provide for matters connected therewith.

Amends

Transfer Duty Act 40 of 1949

Estate Duty Act 45 of 1955

Income Tax Act 58 of 1962

Value-added Tax Act 89 of 1991

South African Revenue Service Act 34 of 1997

Skills Development Levies Act 9 of 1999

Unemployment Insurance Contributions Act 4 of 2002

Diamond Export Levy (Administration) Act 14 of 2007

Securities Transfer Tax Administration Act 26 of 2007

Revenue Laws Second Amendment 36 of 2007

Taxation Laws Second Amendment Act 4 of 2008

Mineral and Petroleum Resources Royalty (Administration) Act 29 of 2008

Revenue Laws Second Amendment Act 61 of 2008

Taxation Laws Second Amendment Act 18 of 2009

Commencement

1 October 2012 except for sections 187(2), (3)(a) to (e) and (4), 188(2) and (3) and 189(2) and (5) of the Act; and any provision of Schedule 1 to the Act that amends or repeals a provision of a tax Act relating to interest under that tax Act, to the extent of that amendment or repeal. (Gazette 35687, 14 September 2012)

Subparagraphs (g), (h), (i) and (j) of paragraph 60 of Schedule 1 come into operation on the date on which Part VIII of Chapter II of the Income Tax Act, 1962, comes into operation.

Paragraph 78 of Schedule 1 is deemed to have come into operation on 1 January 2011 and applies in respect of premiums incurred on or after that date.

Paragraph 184 of Schedule 1 is deemed to have come into operation on 1 March 2010 and applies in respect of a mineral resource transferred on or after that date.

Amendments

The Southern African Legal Information Institute provides a complete amended Act at https://www.saflii.org/za/legis/consol_act/taa2011215/ [Updated to 8 August 2024]

Amended by Tax Administration Laws Amendment Act 43 of 2024

Amended by Tax Administration Laws Amendment Act 18 of 2023

Amended by Tax Administration Laws Amendment Act 16 of 2022

Amended by Tax Administration Laws Amendment Act 21 of 2021

Amended by Tax Administration Laws Amendment Act 24 of 2020

Amended by Tax Administration Laws Amendment Act 33 of 2019

Amended by Tax Administration Laws Amendment Act 22 of 2018

Amended by Tax Administration Laws Amendment Act 13 of 2017

Amended by Tax Administration Laws Amendment Act 16 of 2016

Amended by Tax Administration Laws Amendment Act 23 of 2015

Amended by Tax Administration Laws Amendment Act 44 of 2014

Amended by Tax Administration Laws Amendment Act 39 of 2013

Amended by Employment Tax Incentive Act 26 of 2013

Amended by Tax Administration Laws Amendment Act 21 of 2012

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