

LEGAL & POLICY'S WEB CONTENT

Legal & Policy Division

**LITA SPREETH
7 AUGUST 2012**

Introduction / Overview

The web content of the Legal & Policy Division on the SARS internet has changed significantly over the past three years.

The purpose of this presentation is to give you a short overview on -

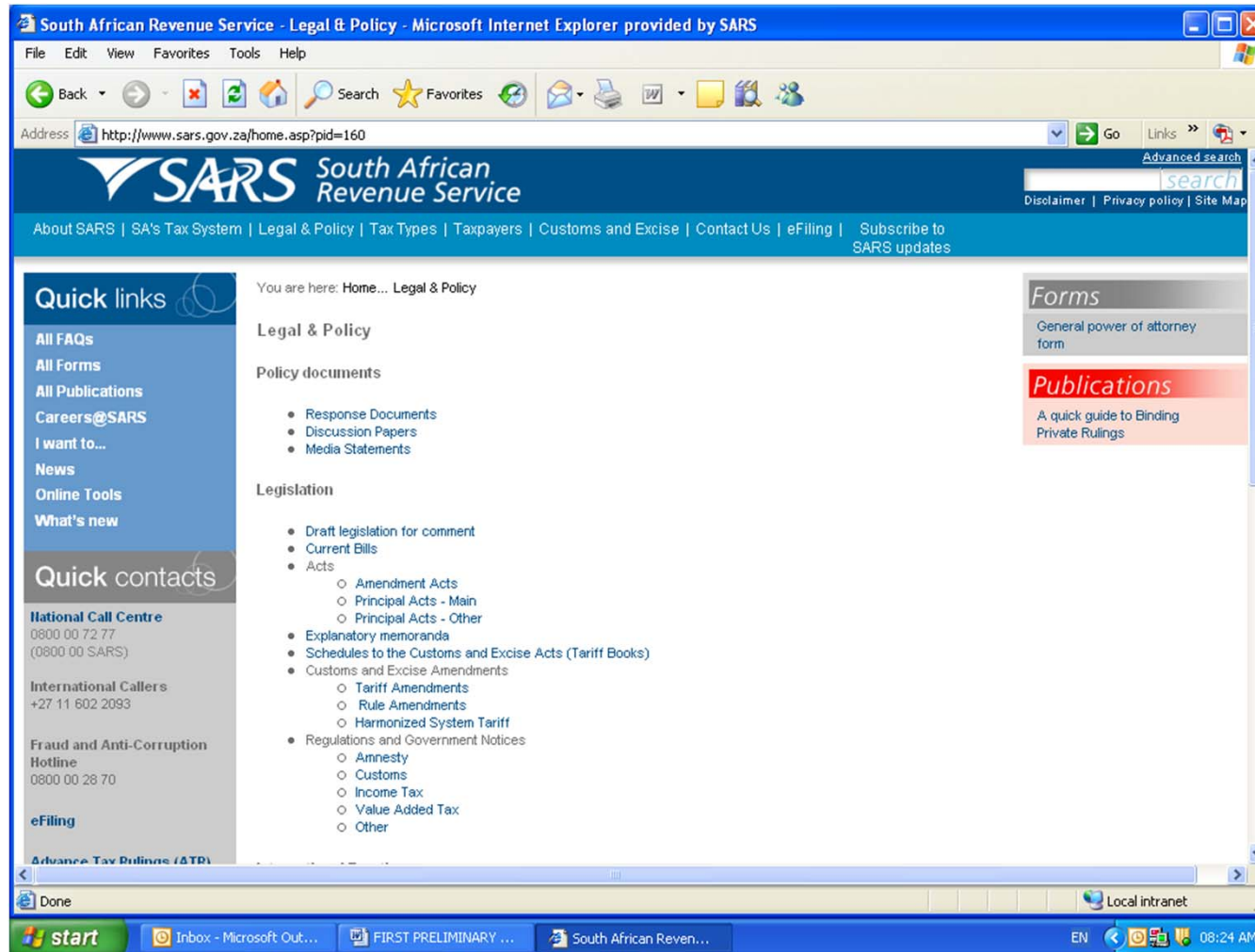
- where it all started
- the principle behind our content
- current content
- what to expect in future
- who to contact

Where it all started

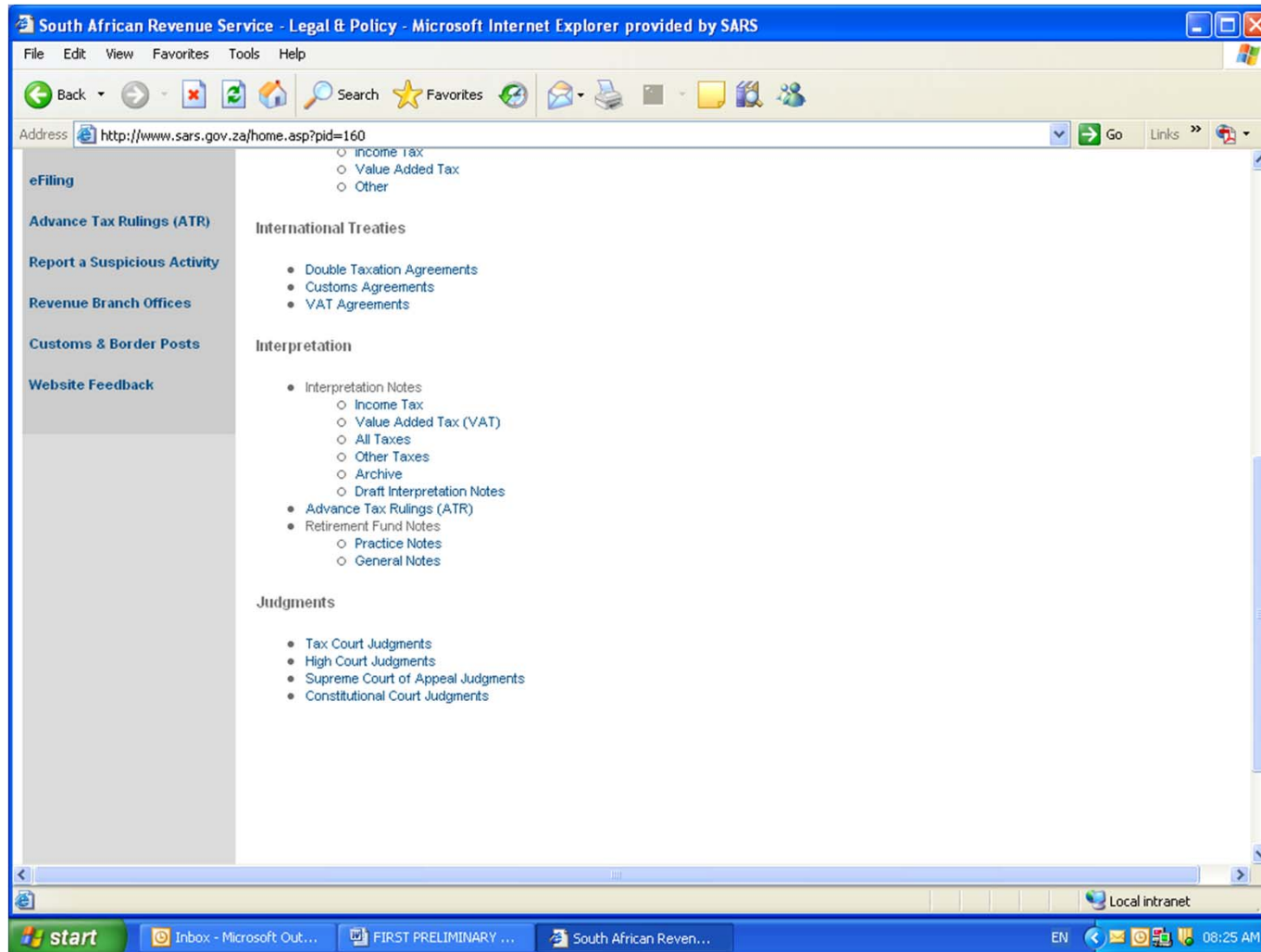
In April 2009 we started with –

- research on the redevelopment of the Legal and Policy area on the SARS website
- drafting layout possibilities after benchmarking exercises
- categorising of existing documents
- enhancing the quality of the existing data and building thereon in order to provide a more complete data base of legislative information

Where it all started – Previous content layout



Where it all started – Previous content layout



The principle behind our content

Our current site was launched on 17 March 2010

The main principle behind our content is the legislative process



Current content

**South African
Revenue Service**

Disclaimer | Privacy policy | Site Map

About SARS | SA's Tax System | Legal & Policy | Tax Types | Taxpayers | Customs and Excise | Contact Us | eFiling | Subscribe to SARS updates

Quick links

- All Forms
- All Publications
- Careers@SARS
- I want to...
- News...
- Online Tools
- Tenders
- What's new

Quick contacts

National Contact Centre
0800 00 7277

International Callers
+27 11 602 2093
(only between 8:00am and 4:00pm SA time)

Fraud and Anti-Corruption
Hotline
0800 00 2370

eFiling
0800 00 7277

Revenue Branch Offices

Customs & Border Posts

Tax Practitioners

Advance Tax Rulings (ATR)

Report a Suspicious Activity

Scam Alert Notifications

Website Feedback



You are here: [Home](#)... [Legal & Policy](#)

Legal & Policy

Policy Documents

- Discussion Papers
- Media Statements
- Response Documents

Draft Documents for Public Comment

- Draft Legislation
 - Draft Bills
 - Draft Regulations/Government Notices
- Draft Interpretation Notes and Rulings
- Draft Publications
- Draft VDP documents

Legislation

- Current Bills
- Explanatory Memoranda
- Amendment Acts
- Acts administered by the Commissioner
- Schedules to the Customs and Excise Act, 1964 (Tariff Book)
- HS 2012
- Proclamations
 - Customs and Excise
 - Income Tax
 - Value-Added Tax (VAT)
 - Other
- Regulations/Government Notices
 - Income Tax Act, 1962
 - Customs and Excise Act, 1964
 - Value-Added Tax Act, 1991
 - Unemployment Insurance Contributions Act, 2002
 - Exchange Control Amnesty and Amendment of Taxation Laws Act, 2005
 - Small Business Tax Amnesty and Amendment of Taxation Laws Act, 2006
 - Taxation Laws Second Amendment Act, 2009
 - Voluntary Disclosure Programme and Taxation Laws Second Amendment Act, 2010

International Treaties & Agreements

- Double Taxation Agreements
- Customs Agreements on Mutual Administrative Assistance

Alerts on Legal and Policy Policy

Welcome to the Legal and Policy site!

Tariff Amendments will be live around 15:00 on a Thursday preceding a publication in the Government Gazette. Please use the shortcut under Frequently Used Links to stay informed.

- New** BGR 11 - Use of an exchange rate
- New** Tariff Amendments in Part 1 of Schedule No. 1 and in Schedule No. 5
- New** High Court Judgment - Income Tax
- New** Income Tax Notice - exemption from normal tax - clothing and textile competitiveness programme
- New** Tariff Amendments in Schedule No. 4
- New** VAT - Amendment to paragraph 3 of Schedule 4
- New** Tax Administration Act, 28 of 2011
- New** Notice to furnish income Tax Returns

Your comments are invited to -

- Draft Tariff amendments to standardise the use of rebate codes in Schedule No. 4 - **comments due by 8 August 2012**
- Draft Rule amendments to align customs and excise EDI submissions - **comments due by 3 August 2012**
- Draft Tariff amendments to Schedules Nos. 4 and 5 - **comments due by 30 July 2012**
- Draft Tariff amendments on plastic bags - **comments due by 30 July 2012**
- Draft Taxation Laws Amendment Bill, 2012 and Draft Tax Administration Amendment Bill, 2012 - **New versions issued by National Treasury for comment by 31 July 2012**
- Draft Notice to amend Schedule No. 3 - **comments due by 23 July 2012**
- Draft Tariff and Rule amendments relating to APDP and the quarterly account, DA 199 - **comments due by 31 July 2012**

Voluntary Disclosure Programme (VDP)

- Note that applications for the VDP are now closed
- Background documents on VDP

Frequently Used Links

Current content

International Treaties & Agreements • Double Taxation Agreements • Customs Agreements on Mutual Administrative Assistance • Value-Added Tax Agreements on Mutual Administrative Assistance • Other International Agreements • Tax Information Exchange Agreements & Mutual Administrative Assistance Agreements Interpretation & Rulings • Interpretation Notes • Published Binding Rulings ◦ Binding General Rulings ◦ Binding Private Rulings ◦ Binding Class Rulings • General Notes • Practice Notes Judgments • Judgments ◦ Tax Court ◦ High Court ◦ Supreme Court of Appeal ◦ Constitutional Court Publications • Average Exchange Rates • Tables of Interest Rates • Brochures and Guides • Forms	• Note that applications for the VDP are now closed • Background documents on VDP Frequently Used Links • Legislation • Harmonized System Tariff • Tariff Amendments • Rule Amendments • Advance Tax Rulings (ATR) • Average Exchange Rates • Tables of Interest Rates • Brochures and Guides • Forms • VAT Connect Frequently Asked Questions • Where do I find the rates of duty payable on the importation of products? • Where do I find the legislation that is administered by SARS? • How will I know when there are new developments in terms of the legislation administered by SARS? • Where do I find proposals for changes to Interpretation Notes? • Why is there no documents under Current Bills most of the time? • How do I know when a specific section of an Amendment Act becomes effective? • Where can I find the announcements for the effective dates for certain sections of some of the Amendment Acts? More SARS information • Customs • Excise • South Africa's Tax System • Tax Types - PAYE, Income Tax, Provisional Tax and more... • Taxpayers - Tax Practitioners, Individuals, Employers and more... Contact Us Do you have comments on the content of this Legal and Policy website? Email us on LAPDCcommunication@sars.gov.za. (Tax-related queries should please be directed to the SARS National Contact Centre.) Tell us what you think The content on this webpage was improved: ☐ I preferred the previous version of the web page ☐ This is a vast improvement on the previous web page ☐ I haven't really noticed a change Vote
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What to expect in future

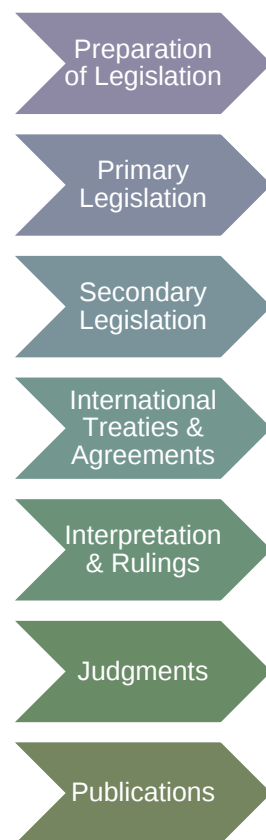
A new modern and user-friendly SARS website is being developed

Legal & Policy will -

- still follow the legislative process
- be modernised slightly
- be continuously enhanced to serve as a growing database for our clients

What to expect in future

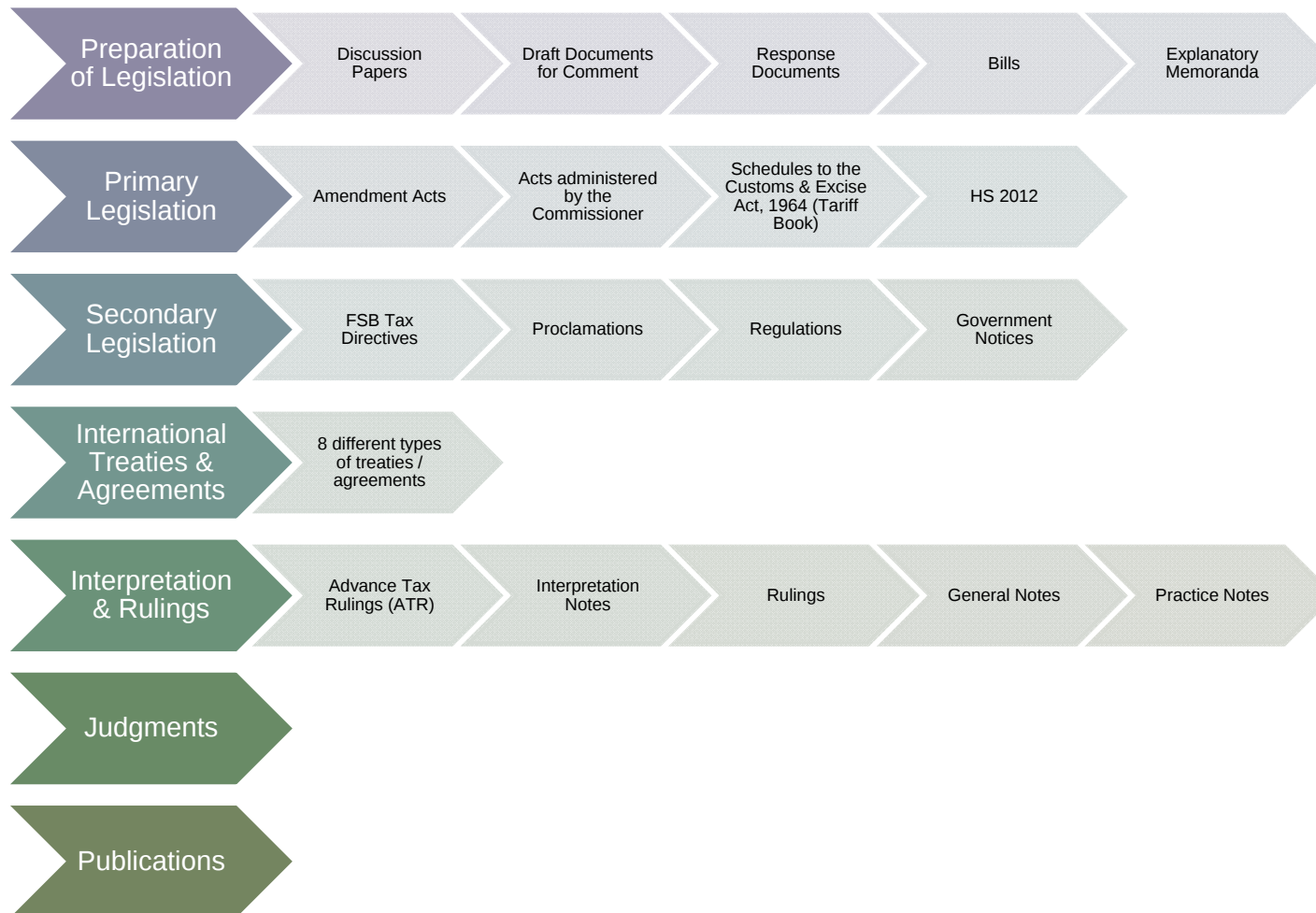
The new structure is expected to look like this:



Still following the legislative process, but regrouped slightly

What to expect in future

New content – slightly regrouped:



What to expect in future

Even if things change,
they stay the same...

Let's look at it

www.sars.gov.za > Legal & Policy

Who to contact

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012-422 4908

Thank you