



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

MEDIA STATEMENT

INVITATION FOR TECHNICAL TAX PROPOSALS

National Treasury is inviting tax payers, tax practitioners and members of the public to submit tax proposals of a technical nature (and not of a policy nature) to be considered for possible inclusion in the 2020 Budget Review. The technical tax proposals requested in this invitation must be limited to unintended anomalies, revenue leakages, loopholes and technical matters applicable to the current tax legislation that require correction. Tax proposals of a policy nature are dealt with through a different process, and hence this request does not apply to tax policy proposals.

The requested technical proposals should be submitted by no later than **Monday, 25 November 2019**.

Workshops will be held with stakeholders on **4 and 5 December 2019** in order to clarify issues raised in the submitted technical proposals, and to further assist in the prioritisation of the issues raised as well as to obtain further information. The dates for the workshops will be confirmed by way of an electronic invitation to tax payers, tax practitioners and members of the public. Please ensure that correct e-mail addresses and contact information are included in the written submissions.

Following the above process, Treasury and SARS will submit recommendations to the Minister of Finance for possible inclusion in the 2020 Budget. It should be noted that engagement or request for more information on any proposal before the 2020 Budget is no indicator that the proposal will be included in the 2020 Budget Review. The final decision to include any proposal is the sole prerogative of the Minister of Finance, in consultation with Cabinet, and no further correspondence will be entered into regarding the Minister's response to the proposals received.

Written submissions should be sent to:

National Treasury
2020AnnexCProp@treasury.gov.za

Ms Adele Collins
acollins@sars.gov.za

Criteria

To ensure that the technical tax proposals are in line with the criteria set for Annexure C of the Budget Review, submitted technical proposals must be within the current tax policy framework and should not result in a change of currently prevailing policy and should not have significant



revenue impact. Technical proposals should be limited in number and be prioritised as only the most pertinent issues and concerns will be considered for inclusion in Annexure C of the 2020 Budget Review.

III. Format

To ensure proper assessment, technical tax proposals should be submitted under the following headings:

- (i) income tax – individuals, employment and savings;
- (ii) income tax – domestic business;
- (iii) income tax – international;
- (iv) other taxes – for example, value added tax, mineral and petroleum resource royalties; and
- (v) tax administration legislation.

Each technical tax proposal must be explained in detail with the explanation covering the following areas:

- (i) the legal nature of the problem
- (ii) a detailed factual description of the affected transaction; and
- (iii) the nature of the business / persons impacted.

Issued by National Treasury

Date: 4 October 2019

