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## ADVISORY

### INVITATION TO SUBMIT TECHNICAL ANNEXURE C TAX PROPOSALS FOR THE 2022 BUDGET

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#### I. Introduction

The Minister of Finance announces new tax proposals in the Budget in February every year. The Budget Review, published with the Budget Speech, provides additional information on the tax proposals made in the Budget as well as proposed changes to tax legislation. More substantive tax policy proposals and rate changes are contained in Chapter 4 of the Budget Review, while the more technical tax proposals are generally contained in Annexure C of the Budget Review.

The National Treasury invites taxpayers, tax practitioners and members of the public to submit technical tax proposals to be considered for possible inclusion in Annexure C of the 2022 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. More substantive tax policy proposals and rate changes are dealt with through a different process, and hence this request does not apply to major tax policy proposals.

#### II. 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, carbon tax, excise and value added tax, 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; and
- (iii) The nature of the business / persons impacted.

#### III. Deadline and Workshops – Technical Annexure C Tax Proposals

The requested technical proposals should be submitted by no later than **Friday, 3 December 2021**.

In order to clarify issues raised in the submitted technical proposals, to further assist in the prioritisation of the issues raised and to obtain further information, virtual workshops will be held with stakeholders on **9 and 10 December 2021**. The dates for the workshops will be confirmed by way of an electronic invitation to taxpayers, tax practitioners and members of the public, who submitted proposals. Please ensure that correct e-mail addresses and contact information are included in the written submissions.

Following the above process, National Treasury and SARS will submit recommendations to the Minister of Finance for possible inclusion in Annexure C of the 2022 Budget Review. It should be noted that engagement or request for more information on any proposal before the 2022 Budget is no indicator that the proposal will be included in the 2022 Budget Review. The final decision to include any proposal is the sole prerogative of the Minister of Finance and no further correspondence will be entered into regarding the Minister's decision on the proposals received.

Written submissions should be sent to:

National Treasury  
[2022AnnexCProp@treasury.gov.za](mailto:2022AnnexCProp@treasury.gov.za)

SARS  
[acollins@sars.gov.za](mailto:acollins@sars.gov.za)

Any substantive tax proposal relating to a policy change should be addressed, separately from the technical tax proposals requested under this invitation, to Mr Ismail Momoniat (Deputy Director General: Tax and Financial Sector Policy) at [Ismail.Momoniat@treasury.gov.za](mailto:Ismail.Momoniat@treasury.gov.za).

**Issued by National Treasury**

**Date: 16 November 2021**

**Enquiries: [Media@treasury.gov.za](mailto:Media@treasury.gov.za)**

