

**Small mistakes or inadvertent errors could potentially land you in hot water
with SARS - non-compliance transgressions**

Section 234 of the Tax Administration Act, No. 28 of 2011

A

11 offences that could give rise to criminal liability, only if the taxpayer committed them with intent (offences that require willfulness, where SARS has the heavier burden of proof):

- Submitting a false certificate or statement in relation to returns, records and reportable arrangements
- Issuing an erroneous, incomplete, or false document
- Failure to reply to or answer truly or fully any question put to the person by a SARS official
- Obstructing or hindering a SARS official in the discharge of duties
- Refusing to give assistance during an audit or criminal investigation
- Holding oneself out as a SARS official
- Dissipating assets or assisting another person to dissipate assets in order to impede the collection of tax
- Using any amounts deducted by way of employees' tax for purposes other than paying it to SARS
- Issuing documents purporting to be employees' tax certificates if not an employer or authorized to issue
- Declaring that the price chargeable in respect of supplies is subject to VAT, where in fact no VAT is payable or charging VAT in excess of the VAT properly leviable
- Issuing more than one tax invoice, credit note, or debit note in respect of a VAT supply

B

17 offences that could give rise to criminal liability even if the taxpayer committed them without intent (offences in respect of which 'negligence' will now be enough to trigger potential criminal liability):

- Failure to register for tax or to notify SARS of a change in registered particulars

- Failure to appoint a representative taxpayer or to notify SARS a change in representative taxpayer
- Failure to register as a tax practitioner if required to do so
- Failure to submit a return or document to SARS or the failure to issue a document to a person as required under a tax Act
- Failure to retain records as required
- Failure to furnish information or documents requested, excluding information requested for revenue estimations
- Failure to give evidence when required
- Failure to comply with a SARS directive
- Failure to disclose to SARS material facts required
- Failure to comply with tax payments including third party payments
- Failure to comply with withholding tax obligations when required
- Failure to issue any employees' tax certificates or to notify SARS of having ceased to be a registered employer
- Failure by an employer to deliver to any employee of former employee any employees' tax certificate or notify SARS of having ceased to be a registered employer
- Failure to submit provisional tax estimates
- Failure to comply with the payment of VAT on imported services and otherwise.
Failure to submit VAT returns and special records
- Failure to include VAT in the advertised or quoted price or failure to separately indicate the VAT exclusive price and the VAT inclusive price
- Failure to keep sufficient records as required