

14 February 2025

To: **The South African Revenue Service**

Lehae La SARS
299 Bronkhorst Street
0181

By Email:

C&E_Legislativecomments@sars.gov.za

Re: Response to the Request for commentary on the draft amendments to Form DA 5

Dear Colleagues,

Background

We have reviewed the revised draft amendment to Form DA 5 as this pertains to the declaration of sealable goods on board a ship. We set out our comments below.

Commentary

We had carefully reviewed the request for commentary that was published on 11 November 2024 and had provided commentary thereto on 26 November 2024.

In analysing the initial commentary request that was published on 11 November 2024, at first glance the amendment appeared to be a simple and minor adjustment, which we believe the responsible officer may have considered it to be. However, as highlighted in our commentary that was submitted on 26 November 2024 it seemed that the alignment with the legislative framework was not properly cross-referenced. Thus, we were of the view that the amendment, did not fully align with the current legal framework and did not appear to account for prior amendments. Our commentary was therefore structured in that manner.

Upon a review of the revised draft Form DA 5 that was published on 6 February 2025, we note that the amendment is thoroughly developed considering the points we raised in our commentary that was submitted on 26 November 2024. This demonstrates a strong alignment with our previous suggestions. As such, we find no substantial issues with the proposed amendments and are in agreement therewith.

The alignment of these changes with our previous feedback demonstrates a thoughtful consideration of our commentary, which is both encouraging and reassuring. It reflects a constructive approach to the process, and we are optimistic about the ongoing dialogue. We look forward to further engagement and collaboration as we continue to work together towards refining the legislative framework.

We thank you for the opportunity to provide this commentary.

Sincerely,

SAIT Tax Technical

Disclaimer

This document has been prepared within a limited factual and contextual framework, in order to provide technical guidance regarding a specific query relating to tax practice. This document does not purport to be a comprehensive review in respect of the subject matter, nor does it constitute legal advice or legal opinion. No reliance may be placed on this document by any party other than the initial intended recipient, nor may this document be distributed in any manner or form without the prior, written consent of the South African Institute of Taxation NPC having been

obtained. The South African Institute of Taxation NPC does not accept any responsibility and/or liability, of whatsoever nature and however arising, in respect of any reliance and/or action taken on, or in respect of, this document. Copyright in respect of this document and its contents remain vested in the South African Institute of Taxation NPC.

End.