

LATEST PUBLICATIONS (JANUARY 2023)

Statutory organisations (e.g. SARS, Labour, WCF, etc) have published the following documents/notices during January 2023.

Link to documents: The link is either provided beneath the details of the document or in the description of the document.

SARS

- 2023/01/09 National Legislation: The following [Amendment Acts](#) were promulgated on 5 January 2023:
- **Act No 16 of 2022 – Tax Administration Laws Amendment Act, 2022** (GG 47827 – 16/01/2022)
 - **Act No 19 of 2022 – Rates and Monetary Amounts and Amendment of Revenue Laws Act, 2022** (GG 47825 – 19/01/2022)
 - **Act No 20 of 2022 – Taxation Laws Amendment Act, 2022** (GG 47826 – 20/01/2022)
- 2023/01/10 The [December 2022 issue of the SMME Connect](#) is now available. See the latest edition for news on using a non-registered tax prepared, VAT obligations for SMMEs, tax compliance status verification, Corporate income tax and more.
- 2023/01/18 National Legislation: The following [explanatory memoranda](#) have been published:
- Explanatory Memorandum on the Taxation Laws Amendment Bill, 2022
 - Memorandum on the Objects of the Tax Administration Laws Amendment Bill, 2022
- 2023/01/18 **Preparation of Legislation – Response Documents:** [Final Response Document on the 2022 Draft Rates and Monetary Amounts and Amendment of Revenue Laws Bill, 2022 Draft Taxation Laws Amendment Bill and 2022 Draft Tax Administration Laws Amendment Bill](#)
- 2023/01/27 **International Treaties & Agreements – Double Taxation Agreements & Protocols – Multilateral Instrument (MLI)**
– Income Tax Act, 1962:
[MLI synthesised texts:](#)
- Australia
 - Austria
 - Bulgaria
 - Canada
 - Cyprus
 - Czech Republic
 - Finland
 - India
 - Ireland
 - Japan
 - Korea
 - Lesotho
 - Luxembourg
 - Mauritius
 - Norway
 - Oman
 - Poland
 - Qatar
 - Saudi Arabia
 - Singapore
 - Slovak Republic
 - Thailand
 - United Arab Emirates

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- 2023/01/27 Income Tax Act, 1962: [Tables of Interest Rates](#):
- Table 1 – Interest rates on outstanding taxes and interest rates payable on certain refunds of tax
 - Table 2 – Interest rates payable on credit amounts
 - Table 3 – Rates at which interest-free or low interest loans are subject to income tax

LABOUR

- 2023/01/25 [Labour Relations Act: Application for Variation of Registered Scope of a Bargaining Council: National Bargaining Council for the Road Freight and Logistics Industry: Comments invited](#), G47912, GoN 2955
- 2023/01/27 [Labour Relations Act: Code of practice: Managing exposure to SARS-Cov-2 in the Workplace, 2022: Corrections](#), G47919, GoN 2957
- 2023/01/30 [Labour Relations Act: Extension of period of operation of the main collective agreement](#), G47963, GoN 2985

OTHER

- 2023/01/20 [Remuneration of Public Office Bearers Amendment Bill: Explanatory summary](#), G47883, GeN 1555
- 2023/01/27 [Consumer Price Index \(CPI\): November 2022](#), G47926, GeN 1565

Regards,

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