

# Nandipha Mzizi

Candidate Attorney

## About Nandipha

### News

#### [A win for the mining industry: The High Court's recent decision regarding the calculation of a royalty](#)

In the recently decided matter of United Manganese of Kalahari (Proprietary) Limited v Commissioner for the South African Revenue Service (74158/2016) ZAGPPHC 628 (3 October 2017), United Manganese of Kalahari (Proprietary) Limited (UMK) applied to the Gauteng Provincial Division, Pretoria (High Court) for declaratory relief in relation to the correct interpretation and application of s6(3)(b) of the Mineral and Petroleum Resources Royalty Act, No 28 of 2008 (Royalty Act).

#### [Amendment in respect of foreign employment income exemption](#)

Alongside the 2017 Medium Term Budget Policy Statements, National Treasury released the revised version of the Taxation Laws Amendment Bill 27 of 2017 (Bill) on 25 October 2017. The Bill contains those proposals that were accepted by National Treasury and which were communicated to Parliament's Standing Committee on Finance, during the report-backhearings.

#### ["I missed the SVDP deadline ... What do I do now?"](#)

On 31 August 2017, the window period for the Special Voluntary Disclosure Programme (SVDP) came to an end. The SVDP consisted of a tax component (Tax SVDP) and an exchange control component (Excon SVDP). Applicants had to submit separate applications in order to declare their offshore assets and income, and to regularise their affairs from a tax and exchange control (Excon) perspective. From September 2017, the South African Revenue Service (SARS) will start receiving taxpayer information from other countries in terms of the Common Reporting Standard.

## Contact Nandipha

### Location

Johannesburg

### Language

### Lights, camera, action! The tax exemption in respect of films

"From the beginning of the production stage to the actual editing of the final film and exhibition, the industry contributes to the economy, revenue, job creation and economic activity." The results from the economic impact modelling report for 2017, prepared by Urban-Econ Development Economists for the National Film and Video Foundation (NFVF) (NFVF Report), reveal that the film industry has had a positive economic impact on the South African economy. During the 2016/17 financial year, the film industry in South Africa had a direct impact of R4,4 billion on economic production. The NFVF Report also revealed that the operations of the film industry in South Africa raised the level of production by approximately R12,2 billion in total.

### Foreign employment income exemption – is this the end?

Currently, s10(1)(o)(iii) of the Income Tax Act, No 58 of 1962 (Act), states that if a South African resident works in a foreign country for more than 183 days a year, with more than 60 of those days being continuous, foreign employment income earned is exempt from tax, subject to certain conditions. This exemption is only available to employees from the private sector. Early this year in the 2017 Budget, it was proposed that the exemption be adjusted as it was "excessively generous" for those that still benefited from it, ie private sector employees. It was proposed that foreign employment income will only be exempt from tax if it was subject to tax in the foreign country.

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