

# Republic of South Africa

## Transfer Pricing Country Profile

Updated April 2018

	SUMMARY	REFERENCE
<b>The Arm's Length Principle</b>		
1	<p><b>Does your domestic legislation or regulation make reference to the Arm's Length Principle?</b></p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>Section 31 of the SA Income Tax Act No. 58 of 1962 ("SA Income Tax Act"), as amended: <a href="http://sars.mylexisnexis.co.za/#">http://sars.mylexisnexis.co.za/#</a></p>
2	<p><b>What is the role of the OECD Transfer Pricing Guidelines under your domestic legislation?</b></p> <p>The SA Income Tax does not explicitly provide for the application of the OECD Transfer Pricing Guidelines. The application of the OECD Guidelines is provided for in Practice Note No. 7, issued by the South African Revenue Service. Although Practice Note No. 7 does not constitute legislation or a regulation, it is treated as such in answering the questions below to provide as comprehensive a set of answers as possible. Where reliance is placed on Practice Note No. 7, this is specifically noted.</p>	
3	<p><b>Does your domestic legislation or regulation provide a definition of related parties? If so, please provide the definition contained under your domestic law or regulation.</b></p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>When addressing the related parties definition, the South African legislation refers to the concept of a 'connected person' that is defined in section 1 of the SA Income Tax Act and further guidance is provided for in Interpretation Note 67 to the SA Income Tax Act.</p>	<p>Section 1 of the SA Income Tax Act: <a href="http://sars.mylexisnexis.co.za/#">http://sars.mylexisnexis.co.za/#</a></p> <p>Interpretation Note 67: <a href="http://www.sars.gov.za/AllDocs/LegalDoclib/Notes/LAPD-IntR-IN-2012-67%20-%20IN67%20Connected%20Persons.pdf">http://www.sars.gov.za/AllDocs/LegalDoclib/Notes/LAPD-IntR-IN-2012-67%20-%20IN67%20Connected%20Persons.pdf</a></p>

## Transfer Pricing Methods

4	<p><b>Does your domestic legislation or regulation provide for transfer pricing methods to be used in respect of transactions between related parties?</b></p>	<p><input checked="" type="checkbox"/> <b>Yes</b></p> <p><input type="checkbox"/> <b>No</b></p> <p>If affirmative, please check those provided for in your legislation:</p> <table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <thead> <tr> <th style="width: 12%;">CUP</th> <th style="width: 12%;">Resale Price</th> <th style="width: 12%;">Cost Plus</th> <th style="width: 12%;">TNMM</th> <th style="width: 12%;">Profit Split</th> <th style="width: 12%;">Other (<i>If so, please describe</i>)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </tbody> </table> <p>The South African Transfer Pricing domestic legislation does not provide for transfer pricing methods. However, the selection and application of the transfer pricing methods are contained in Practice Note No. 7 which is based on the OECD Transfer Pricing Guidelines.</p>	CUP	Resale Price	Cost Plus	TNMM	Profit Split	Other ( <i>If so, please describe</i> )	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Practice Note No. 7  <a href="http://www.sars.gov.za/AllDocs/LegalDoclib/Notes/LAPD-IntR-PrN-2012-11%20-%20Income%20Tax%20Practice%20Note%20of%201999.pdf">http://www.sars.gov.za/AllDocs/LegalDoclib/Notes/LAPD-IntR-PrN-2012-11%20-%20Income%20Tax%20Practice%20Note%20of%201999.pdf</a></p>
CUP	Resale Price	Cost Plus	TNMM	Profit Split	Other ( <i>If so, please describe</i> )										
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>										
5	<p><b>Which criterion is used in your jurisdiction for the application of transfer pricing methods?</b></p>	<p>Please check all that apply:</p> <p><input type="checkbox"/> Hierarchy of methods</p> <p><input checked="" type="checkbox"/> Most appropriate method</p> <p><input type="checkbox"/> Other (<i>if so, please explain</i>)</p> <p>As set out in Practice Note No, 7, reliance is based on the OECD Transfer Pricing Guidelines for purposes of considering and selecting a transfer pricing method.</p>	<p>Practice Note No. 7  <a href="http://www.sars.gov.za/AllDocs/LegalDoclib/Notes/LAPD-IntR-PrN-2012-11%20-%20Income%20Tax%20Practice%20Note%20of%201999.pdf">http://www.sars.gov.za/AllDocs/LegalDoclib/Notes/LAPD-IntR-PrN-2012-11%20-%20Income%20Tax%20Practice%20Note%20of%201999.pdf</a></p>												
6	<p><b>If your domestic legislation or regulations contain specific guidance on commodity transactions, indicate which of the following approaches is followed.</b></p>	<p><input checked="" type="checkbox"/> For controlled transactions involving commodities, the guidance contained in paragraphs 2.18-2.22 of the TPG is followed.</p> <p><input type="checkbox"/> Domestic legislation mandates the use of a specific method for controlled transactions involving commodities (<i>if so, please explain</i>)</p> <p><input type="checkbox"/> Other (<i>if so, please explain</i>)</p> <p>The South African Transfer Pricing domestic legislation does not contain specific legislation or guidelines for the treatment of commodity transactions. The practice is that the OECD Transfer Pricing Guidelines are consulted for purposes of considering and selecting the most appropriate transfer pricing method. Accordingly, for controlled transactions involving commodities, the guidance contained in paragraphs 2.18-2.22 of the Guidelines is followed.</p>													

## Comparability Analysis

7	<b>Does your jurisdiction follow (or largely follow) the guidance on comparability analysis outlined in Chapter III of the TPG?</b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
8	<b>Is there a preference in your jurisdiction for domestic comparables over foreign comparables?</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  The South African Transfer Pricing legislation does not contain specific legislation or guidelines for the selection and or use of domestic or foreign comparables. The OECD Transfer Pricing Guidelines are consulted for purposes of considering and selecting the most reliable comparable.	
9	<b>Does your tax administration use secret comparables for transfer pricing assessment purposes?</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
10	<b>Does your legislation or regulation allow or require the use of an arm's length range and/or statistical measure for determining arm's length remuneration?</b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  The South African Transfer Pricing legislation does not contain a specific provision or inclusion for the use of an arm's length range and/or statistical measure for determining arm's length remuneration. However, the guidance on the use of an arm's length range and/or statistical measure for determining arm's length remuneration is contained in Practice Note No. 7, which is based on the OECD Transfer Pricing Guidelines.	Practice Note No. 7 <a href="http://www.sars.gov.za/AllDocs/LegalDoclib/Notes/LAPD-IntR-PrN-2012-11%20-%20Income%20Tax%20Practice%20Note%20of%201999.pdf">http://www.sars.gov.za/AllDocs/LegalDoclib/Notes/LAPD-IntR-PrN-2012-11%20-%20Income%20Tax%20Practice%20Note%20of%201999.pdf</a>
11	<b>Are comparability adjustments required under your domestic legislation or regulations?</b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  The South African Transfer Pricing legislation does not contain a specific provision or inclusion for the comparability adjustments. However, guidance on comparability adjustments is contained in Practice Note No. 7, which is based on the OECD Transfer Pricing Guidelines.	Practice Note No. 7 <a href="http://www.sars.gov.za/AllDocs/LegalDoclib/Notes/LAPD-IntR-PrN-2012-11%20-%20Income%20Tax%20Practice%20Note%20of%201999.pdf">http://www.sars.gov.za/AllDocs/LegalDoclib/Notes/LAPD-IntR-PrN-2012-11%20-%20Income%20Tax%20Practice%20Note%20of%201999.pdf</a>

## Intangible Property

12	<p><b>Does your domestic legislation or regulations contain guidance specific to the pricing of controlled transactions involving intangibles?</b></p>	<p><input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b></p> <p>The South African Transfer Pricing legislation does not contain a specific provision or inclusion on the pricing of transactions involving intangibles. However, high level guidance on the pricing of intangibles is contained in Practice Note No. 7, which is based on the OECD Transfer Pricing Guidelines that provides for more in depth guidance.</p>	<p>Practice Note No. 7 <a href="http://www.sars.gov.za/AllDocs/LegalDoclib/Notes/LAPD-IntR-PrN-2012-11%20-%20Income%20Tax%20Practice%20Note%20of%201999.pdf">http://www.sars.gov.za/AllDocs/LegalDoclib/Notes/LAPD-IntR-PrN-2012-11%20-%20Income%20Tax%20Practice%20Note%20of%201999.pdf</a></p>
13	<p><b>Does your domestic legislation or regulation provide for transfer pricing rules or special measures regarding hard to value intangibles (HTVI)?</b></p>	<p><input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b></p> <p>Neither the South African Transfer Pricing legislation nor the guidance provided for by Practice Note No. 7 contains any specific guidance, rules or special measures pertaining to HTVI. Practice Note No. 7, however provides that where specific guidance is not provided, the OECD Transfer Pricing Guidelines should be consulted.</p>	
14	<p><b>Are there any other rules outside transfer pricing rules that are relevant for the tax treatment of transactions involving intangibles?</b></p>	<p><input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b></p> <p>Section 23I is the South African domestic provision relevant for the tax treatment of transactions involving intangibles. The purpose of the provision is to disallow the deduction in the hands of a South African resident who licenses IP from a non-taxable person, including a non-resident. The following is a summary of the licensing transactions to which the provision applies:</p> <ul style="list-style-type: none"> <li>• <u>Exportation of IP</u> – where a South African taxpayer (resident) licenses patents, designs, trademarks or copyright IP from a non-taxable person and the IP was developed by the licensee or a person connected to the licensee.</li> <li>• <u>Bare dominium structures</u> – where a resident licenses IP, the IP is owned by a taxable resident, and the royalties are paid to a non-taxable person. A bare dominium structure is a situation wherein ownership in an asset is divorced from use rights therein.</li> <li>• <u>Sale of business as a going concern</u>: Where a resident’s business is sold by the sale of assets of the seller generally to another resident (purchaser) while transferring the IP to a non-taxable person and the purchaser licenses the IP.</li> <li>• <u>Research and Development (R&amp;D) structure</u> - Where R&amp;D that gave rise to IP was performed by a resident within South Africa, the IP is licensed to the</li> </ul>	<p>Section 23I of the SA Income Tax Act - Prohibition of deductions in respect of certain intellectual property: <a href="http://sars.mylexisnexis.co.za/#">http://sars.mylexisnexis.co.za/#</a></p> <p>Draft Interpretation Note : <a href="http://www.sars.gov.za/AllDocs/LegalDoclib/Drafts/LAPD-LPrep-Draft-2018-01%20-%20Draft%20IN%20Prohibition%20of%20deductions%20for%20certain%20intellectual%20property.pdf">http://www.sars.gov.za/AllDocs/LegalDoclib/Drafts/LAPD-LPrep-Draft-2018-01%20-%20Draft%20IN%20Prohibition%20of%20deductions%20for%20certain%20intellectual%20property.pdf</a></p>

		<p>resident or to another “connected” resident, the licensor is a non-taxable person and the licensee and resident connected persons in relation to the licensee own at least 20% shares in the licensor.</p> <ul style="list-style-type: none"> <li>• <u>Controlled Foreign Companies (CFCs)</u> - Where royalties are paid by a resident to a CFC, royalties paid to the CFC are captured in the section to the extent that shares in the CFC are held by non-taxable persons.</li> <li>• <u>Synthetic arrangements</u> – Where any arrangement that attempts synthetically to achieve the same tax result as any of the above scenarios.</li> </ul>	
<b>Intra-group Services</b>			
15	<p><b>Does your domestic legislation or regulations provide guidance specific to intra-group services transactions?</b></p> <p><input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b></p>	<p>The South African Transfer Pricing legislation does not contain a specific provision or inclusion on intra-group service transactions. However, guidance on intra-group service transactions is contained in Practice Note No. 7, which is based on the OECD Transfer Pricing Guidelines.</p>	<p>Practice Note No. 7 <a href="http://www.sars.gov.za/AllDocs/LegalDoclib/Notes/LAPD-IntR-PrN-2012-11%20-%20Income%20Tax%20Practice%20Note%20of%201999.pdf">http://www.sars.gov.za/AllDocs/LegalDoclib/Notes/LAPD-IntR-PrN-2012-11%20-%20Income%20Tax%20Practice%20Note%20of%201999.pdf</a></p>
16	<p><b>Do you have any simplified approach for low value-adding intra-group services?</b></p> <p><input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b></p>	<p>South Africa does not subscribe to the simplified approach for low value-adding intra-group services.</p>	
17	<p><b>Are there any other rules outside transfer pricing rules that are relevant for the tax treatment of transactions involving services?</b></p> <p><input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b></p>	<p>The ordinary domestic rules on deductibility of expenses and anti-avoidance rules may be applicable.</p>	<p>Section 11(a) and 23 of the SA Income Tax Act: <a href="http://sars.mylexisnexis.co.za/#">http://sars.mylexisnexis.co.za/#</a></p>

## Cost Contribution Agreements

18	<b>Does your jurisdiction have legislation or regulations on cost contribution agreements?</b>	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>  The South African Transfer Pricing legislation does not contain a specific provision or inclusion on cost contribution agreements. However, limited guidance on cost contribution agreements is contained in Practice Note No. 7, which is based on the OECD Transfer Pricing Guidelines.	Practice Note No. 7 <a href="http://www.sars.gov.za/AllDocs/LegalDoclib/Notes/LAPD-IntR-PrN-2012-11%20-%20Income%20Tax%20Practice%20Note%207%20of%201999.pdf">http://www.sars.gov.za/AllDocs/LegalDoclib/Notes/LAPD-IntR-PrN-2012-11%20-%20Income%20Tax%20Practice%20Note%207%20of%201999.pdf</a>
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## Transfer Pricing Documentation

19	<b>Does your legislation or regulations require the taxpayer to prepare transfer pricing documentation?</b>	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>  <i>If affirmative, please check all that apply:</i> <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Master file consistent with Annex I to Chapter V of the TPG</li> <li><input checked="" type="checkbox"/> Local file consistent with Annex II to Chapter V of the TPG</li> <li><input checked="" type="checkbox"/> Country-by-country report consistent with Annex III to Chapter V of the TPG</li> <li><input type="checkbox"/> Specific transfer pricing returns (separate or annexed to the tax return)</li> <li><input checked="" type="checkbox"/> Other (specify): Questions included in the Corporate Tax Return</li> </ul>	Section 25 of the SA Tax Administration Act No.28 of 2011 (“Tax Administration Act”, as amended, read with section 31 of the SA Income Tax Act: <a href="http://sars.mylexisnexis.co.za/#">http://sars.mylexisnexis.co.za/#</a>
20	<b>Please briefly explain the relevant requirements related to filing of transfer pricing documentation (i.e. timing for preparation or submission, languages, etc.)</b>	For tax return filling purposes taxpayers are asked questions on the returns for example pertaining to whether the taxpayer has entered into intergroup transactions with offshore connected parties and if the taxpayer has supporting documentation to support the arm’s length nature of such transactions.  In addition to the above certain taxpayers are mandated to: <ul style="list-style-type: none"> <li>- keep or retain certain transfer pricing related documents; and</li> <li>- file a Country by Country Report; a Master File, and/or a Local File within a year of the end of their financial year.</li> </ul>	<a href="http://www.sars.gov.za/AllDocs/LegalDoclib/SecLegis/LAPD-LSec-TAdm-PN-2016-05%20-%20Notice%201334%20GG%2040375%2028%20October%202016.pdf">http://www.sars.gov.za/AllDocs/LegalDoclib/SecLegis/LAPD-LSec-TAdm-PN-2016-05%20-%20Notice%201334%20GG%2040375%2028%20October%202016.pdf</a>  <a href="http://www.sars.gov.za/AllDocs/LegalDoclib/SecLegis/LAPD-LSec-TAdm-PN-2016-05a%20-%20Briefing%20Note%2028%20October%202016.pdf">http://www.sars.gov.za/AllDocs/LegalDoclib/SecLegis/LAPD-LSec-TAdm-PN-2016-05a%20-%20Briefing%20Note%2028%20October%202016.pdf</a>  <a href="http://www.sars.gov.za/AllDocs/LegalDoclib/SecLegis/LAPD-LSec-Reg-2016-07%20-%20Regulation%20R1598%20GG40516%20-%2023%20December%202016.pdf">http://www.sars.gov.za/AllDocs/LegalDoclib/SecLegis/LAPD-LSec-Reg-2016-07%20-%20Regulation%20R1598%20GG40516%20-%2023%20December%202016.pdf</a>  <a href="http://www.sars.gov.za/AllDocs/LegalDoclib/SecLegis/LAPD-LSec-TAdm-PN-2017-02%20-%20Notice%201117%20GG%2041186%2020%20October%202017.pdf">http://www.sars.gov.za/AllDocs/LegalDoclib/SecLegis/LAPD-LSec-TAdm-PN-2017-02%20-%20Notice%201117%20GG%2041186%2020%20October%202017.pdf</a>

21	<p><b>Does your legislation provide for specific transfer pricing penalties and/or compliance incentives regarding transfer pricing documentation?</b></p>	<p><input type="checkbox"/> Yes</p> <p><input checked="" type="checkbox"/> No</p> <p>The South African transfer pricing legislation does not provide for any specific penalties or compliance incentives pertaining to the filing of transfer pricing documentation. Section 210 and 211 of the SA Tax Administration Act provides for imposing a general administrative non-compliance penalty for each month that non-compliance continues. The penalty is determined with reference to the following table:</p> <table border="1" data-bbox="674 448 1554 863"> <thead> <tr> <th>Item</th> <th>Assessed loss or taxable income for 'preceding year'</th> <th>Penalty</th> </tr> </thead> <tbody> <tr> <td>(i)</td> <td>Assessed loss</td> <td>R 250</td> </tr> <tr> <td>(ii)</td> <td>R0 to R250,000</td> <td>R 250</td> </tr> <tr> <td>(iii)</td> <td>R250,001 to R500,000</td> <td>R 500</td> </tr> <tr> <td>(iv)</td> <td>R500,001 to R1,000,000</td> <td>R1,000</td> </tr> <tr> <td>(v)</td> <td>R1,000,001 to R5,000,000</td> <td>R2,000</td> </tr> <tr> <td>(vi)</td> <td>R5,000,001 to R10,000,000</td> <td>R4,000</td> </tr> <tr> <td>(vii)</td> <td>R10,000,001 to R50,000,000</td> <td>R8,000</td> </tr> <tr> <td>(viii)</td> <td>Above R50,000,000</td> <td>R16,000</td> </tr> </tbody> </table> <p>Members of large groups that have traded are subject to a minimum monthly penalty equal to that reflected in line (vii).</p>	Item	Assessed loss or taxable income for 'preceding year'	Penalty	(i)	Assessed loss	R 250	(ii)	R0 to R250,000	R 250	(iii)	R250,001 to R500,000	R 500	(iv)	R500,001 to R1,000,000	R1,000	(v)	R1,000,001 to R5,000,000	R2,000	(vi)	R5,000,001 to R10,000,000	R4,000	(vii)	R10,000,001 to R50,000,000	R8,000	(viii)	Above R50,000,000	R16,000	<p>Section 210 and 211 of the Tax Administration Act:  <a href="http://sars.mylexisnexis.co.za/#">http://sars.mylexisnexis.co.za/#</a></p>
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(viii)	Above R50,000,000	R16,000																												
22	<p><b>If your legislation provides for exemption from transfer pricing documentation obligations, please explain.</b></p>	<p>Where a CbC report is required to be filed, a CbC report, master file and local file must be filed by the Ultimate Parent Entity or the Constituent Entity. The threshold for CbC reporting is consolidated group revenue of R 10billion or EUR 750million.</p> <p>In addition, where the aggregate of a person's potentially affected transactions (i.e. transactions potentially subject to transfer pricing adjustments) for the year of assessment, without offsetting any potentially affected transactions against one another, exceeds or is reasonably expected to exceed R100 million, and that person is a tax resident, the person must submit a local file. If the ultimate holding company of the person's group is resident in South Africa or a master file has been prepared by any entity within the group, the person must also submit a master file.</p>																												

### Administrative Approaches to Avoiding and Resolving Disputes

23	<b>Which mechanisms are available in your jurisdiction to prevent and/or resolve transfer pricing disputes?</b>	Please check those that apply: <input type="checkbox"/> Rulings <input checked="" type="checkbox"/> Enhanced engagement programs <input type="checkbox"/> Advance Pricing Agreements (APA) <input type="checkbox"/> Unilateral APAs <input type="checkbox"/> Bilateral APAs <input type="checkbox"/> Multilateral APAs <input checked="" type="checkbox"/> Mutual Agreement Procedures <input type="checkbox"/> Other ( <i>please specify</i> ):	
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### Safe Harbours and Other Simplification Measures

24	<b>Does your jurisdiction have rules on safe harbours in respect of certain industries, types of taxpayers, or types of transactions?</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
25	<b>Does your jurisdiction have any other simplification measures not listed in this questionnaire? If so, please provide a brief explanation.</b>	No	

### Other Legislative Aspects or Administrative Procedures

26	<b>Does your jurisdiction allow/require taxpayers to make year-end adjustments?</b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  Although there are no specific provisions included in South Africa's transfer pricing legislation dealing with year-end adjustments, year-end adjustments would generally be considered and evaluated based on the arm's length principle as provided for by Section 31 of the SA Income Tax Act.	
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27	<b>Does your jurisdiction make secondary adjustments?</b>	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	
		In terms of Section 31(3) of the SA Income Tax Act, the primary adjustment is also deemed to be a dividend (the secondary adjustment) on which withholding taxes are payable.	
<b>Other Relevant Information</b>			
28	<b>Other legislative aspects or administrative procedures regarding transfer pricing</b>	There are no separate legislative aspects or administrative procedures regarding transfer pricing. Domestic enhanced programmes such as the general Alternative Disputes Resolution (ADR) processes which applies in Corporate Tax matters are similarly applicable in transfer pricing dispute resolution matters.	Dispute Resolution Guide: <a href="http://www.sars.gov.za/AllDocs/OpsDocs/Guides/LAPD-TAdm-G05%20-%20Dispute%20Resolution%20Guide%20-%20External%20Guide.pdf">http://www.sars.gov.za/AllDocs/OpsDocs/Guides/LAPD-TAdm-G05%20-%20Dispute%20Resolution%20Guide%20-%20External%20Guide.pdf</a>
29	<b>Other relevant information</b> (e.g. <i>whether your jurisdiction is preparing new transfer pricing regulations, or other relevant aspects not addressed in this questionnaire</i> )	None	