

# TAX IN BRIEF



Below, please find issue 154 of ENS' tax in brief, a snapshot of the latest tax developments in South Africa.

## legislation and draft legislation

- Publication of [draft Regulations](#) for public comment
  - Draft **Crypto-Asset Reporting Framework** Regulations.
  - Draft Revised **Common Reporting Standard Regulations**.
  - Due date for comments is **3 October 2025**.

## SARS publications

- Trust income tax filing season
  - ITR12T returns must be filed on eFiling from **20 September 2025 to 19 January 2026**.
  - IT3(t) returns for trusts which declare amounts vested to beneficiaries' income are due by **30 September 2025** for the **2025 year of assessment**.
  - Several legislative and form changes have been introduced to the ITR12T. Refer the updated guides below:
    - [IT-AE-36-G02 – Comprehensive Guide to the Income Tax Return for Trusts – External Guide](#)
    - [IT-AE-37-G02 – Step by Step Guide to complete your Trust return via eFiling – External Guide](#)
  - Find more information [here](#).
- Tax practitioner connect | Issue 66
  - This edition introduces the SARS Tax Return Status Dashboard, designed to give taxpayers, representatives, and practitioners real-time insight into the progress of Personal Income Tax returns – eliminating the need for lengthy calls or in-person visits.
  - The edition also provides important information regarding Trust Income Tax updates, including key dates and procedural details to ensure you remain compliant and prepared.
  - Find a link to the issue [here](#).
- SARS Video | How to claim for a medical deduction
  - SARS has published a step-by-step video guide demonstrating:
    - What medical expenses may be claimed.
    - What medical expenses may not be claimed.

- How to complete the medical fields in the ITR12 tax return wizard on eFiling.
    - Find a link to the video [here](#).
  - Employer Interim Declarations from 22 September 2025
    - The following enhancements have been implemented for Employer Interim Declarations (EMP501) from 22 September 2025 to 31 October 2025:
      - New source codes have been added to the IRP5/IT3(a) certificate.
      - Changes to field types and validations.
      - Enhancements to EMP501 Reconciliation process.
      - Re-introduction of Pro-forma EMP501 Reconciliation.
      - Updates to Employment Tax Incentive (ETI) account.
      - Enhancements to e@syFile software.
      - Validation of ITREG eFiling registration.
      - Changes to SARS Letters and Forms.
      - For more information see the updated guides:
        - [PAYE-AE-06-G06 – Guide for Codes Applicable to Employees Tax Certificate 2026 – External Guide](#)
        - [PAYE-AE-06-G07 – Guide for Validation Rules Applicable to Reconciliation Declarations 2026 – External Guide](#)
        - [PAYE-GEN-01-G05 – Guide for Employers in respect of Employment Tax Incentive – External Guide](#)
        - [EMP-GEN-02-G01 – A Guide to the Employer Reconciliation Process – External Guide](#)
        - [PAYE-AE-06-G08 – Guide for Completion and Submission of Employees Tax Certificates 2026 – External Guide](#)
        - [GEN-PEN-05-G02 – Guide to submit a dispute via eFiling – External Guide](#)
- Statement | SARS gears up for Pillar Two GloBE Model Rules Implementation
  - SARS has published a statement commenting on the readiness of its systems and teams to implement the Organisation for Economic Co-operation and Development ("OECD") Global Anti-Base Erosion ("GloBE") Model Rules, introducing a global minimum tax for large multinationals (under the Global Minimum Tax Act, 2024 enacted on 24 December 2024) under the Pillar Two initiative.
  - Find the full publication [here](#).

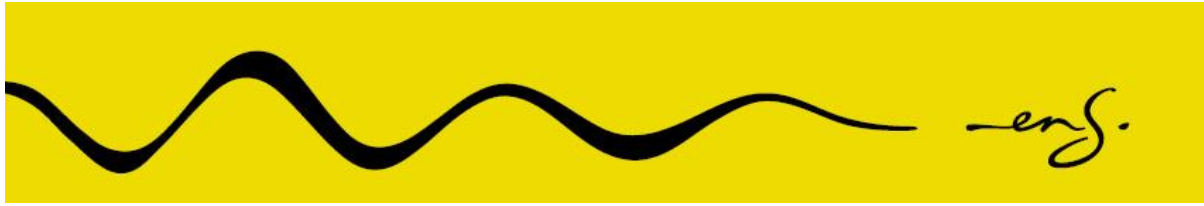
## customs and excise

- Registration, licensing, and accreditation
  - The facility codes used in Box 30 on the Customs Clearance Declaration have been updated to include details of the following companies:
    - Degrouping Facility Tri Ridge Freight and Logistics (Pty) Ltd located at O. R. Tambo International Airport; and
    - Container Depot Safcor Freight (Pty) Ltd located in Pretoria.
  - This addition enables Customs to transmit electronic messages communicating the status of the consignment to these facilities.
  - Find more information [here](#)
- Tariff Amendments
  - The [tariffs amendments notices](#), were published in the Government Gazette 53334 on 12 September 2025.
  - With retrospective effect from 30 May 2025:

- [Notice R.6595](#) - Amendment to Schedule No. 1, by the substitution of paragraph 1 of General Note O, to include Nigeria as part of the State Parties in the African Continental Free Trade Area ("**AfCFTA**") Agreement.
  - With effect from 12 September 2025:
    - [Notice R.6594](#) - Amendment to Schedule No.1, by the substitution of General Note O.8 as well as the insertion of General Note O.9 in order to suspend the preferential treatment on products classifiable under tariff subheading 0902.40 imported from Kenya under the AfCFTA.
    - [Notice R.6596](#) - Amendment to Part 2 of Schedule No. 4, by the insertion of rebate item 460.15/7306.40/01.06 in order to provide for a temporary rebate provision on stainless-steel tubing used in the manufacture and maintenance of state-of-the-art processing plants for the hygienic and liquid food industries (ITAC Report No. 742).
    - [Notice R.6597](#) - Amendment to Part 2 of Schedule No. 4, by the insertion of rebate item 460.06/1516.20.90/01.08 in order to provide for a temporary rebate provision on palm oil, not fractionated, partly of wholly hydrogenated, whether or not refined, but not further prepared, for use in the manufacture of soaps and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, classifiable in tariff subheading 3401.1 (ITAC Report No. 739).
- Registration, Licensing and Accreditation
  - The facility codes used in Box 30 on the Customs Clearance Declaration have been updated to include details of the new approved terminal Transnet SOC Ltd located in Port Elizabeth. This addition enables Customs to transmit electronic messages communicating the status of the consignment to these facilities.
  - Find updated facilities code list [here](#).
- Draft documents for public comment
  - Insertion of rules under sections 40 and 41 of the Customs and Excise Act relating to the manner in which bills of entry may be adjusted where customs value declared is affected by transfer pricing adjustments
  - Due date for comment is **3 October 2025**
  - Find a copy of the draft amendment rules [here](#).

## International

- OECD | Tax Policy Reforms 2025
  - The tenth edition of the Tax Policy Reform reviews tax policy changes introduced or announced in 2024 across 86 jurisdictions participating in the OECD/G20 Inclusive Framework on BEPS.
  - The report offers comparative analysis of these reforms, contextualised within the broader macroeconomic environment and tax revenue trends, and examines how governments have leveraged tax policy to address both immediate and structural challenges.
  - Find a copy [here](#).



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