TAX IN BRIEF

Below, please find issue 180 of ENS' tax in brief, a snapshot of the latest tax developments in South Africa.

case law

- ***TEG Asset & Risk Management CC v CSARS* (2023-110354) [2026] ZAGPJHC (8 October 2026)**
  - TEG Asset & Risk Management CC ("**TEG**") applied to review and set aside the decisions of the Commissioner for the South African Revenue Service ("**SARS**") refusing its request for reduced assessments under section 93(1)(e)(iii) of the Tax Administration Act 28 of 2011 ("**TAA**"), on the basis that its income tax and VAT returns had been fraudulently submitted by a person not authorised by it.
  - The High Court held that section 93(1)(e)(iii) of the TAA has two requirements, namely that the return must itself be fraudulent and that it must have been submitted by a person not authorised by the taxpayer to submit returns at all.
  - As SARS did not deny the allegation that the returns were submitted by a tax consultant who had not been authorised by TEG to do so, the High Court found that the reason for SARS's decisions was wrong. The court made no finding on whether the returns were in fact fraudulent.
  - The High Court reviewed and set aside SARS' decisions and sent the matter back to SARS for reconsideration.
  - Find a copy of the judgment here.
- ***Commissioner for the South African Revenue Service v Mkhize and Others* (D13795/2024) [2026] ZAKZDHC 69 (26 October 2026)**
  - SARS brought an application ancillary to a preservation order granted under section 163 of the TAA in November 2024, seeking authority for the curator bonis to sell five properties in Sandown. Four properties are registered in the name of Mr Yaron Peretz and the fifth in the name of 22 Aston Investments (Pty) Ltd. The preservation proceedings arose from the outstanding tax liabilities of Ms Shauwn Mkhize and Zikhulise Group (Pty) Ltd, for whose tax debt SARS had also held Ms Mkhize personally liable.
  - The Court was satisfied, for purposes of this application, that the evidence supported SARS's case that Ms Mkhize was the beneficial owner of the properties, without finally determining the rights to the sale proceeds. It authorised the curator bonis to sell all five properties without a reserve price and directed that the proceeds be retained in an interest-bearing trust account, subject to any confirmed outstanding purchase consideration owed to Mr Peretz. SARS must institute proceedings within one month to establish whether the properties or proceeds are executable for the relevant tax debts.

- Find a copy of the judgment here.

legislation and draft legislation

- **Rates and Monetary Amounts and Amendment of Revenue Laws Bill, 2026**
  - The Bill gives effect to the annual rates and monetary amounts announced in the Budget, including the normal tax rates and amendments to rates of duty under the Customs and Excise Act 91 of 1964 ("**Customs and Excise Act**"), rates of tax under the Value-Added Tax Act 89 of 1991 ("**VAT Act**"), and certain provisions of the Income Tax Act 58 of 1962 ("ITA"), the Diamond Export Levy Act 15 of 2007 ("**Diamond Export Levy Act**") and the Carbon Tax Act 15 of 2019 ("**Carbon Tax Act**").
  - Find a copy of the Bill here.
- **Tax Administration Laws Amendment Bill, 2026**
  - The Bill proposes administrative amendments to the ITA (including provisional tax and the underestimation penalty, and non-resident employers' PAYE obligations), the Customs and Excise Act (including international carnets and carbon tax refunds), the VAT Act (second-hand goods documentation and aligned return and payment dates) and the TAA (including bank reporting of suspected tax-offence payments, remission of interest under the Voluntary Disclosure Programme ("VDP") and tax compliance status pending penalty remission requests).
  - Find a copy of the Bill here.
- **Taxation Laws Amendment Bill, 2026**
  - The Bill proposes amendments to the ITA, the Customs and Excise Act (including allowing Budget duty proposals to take effect on tabling or a specified date), the VAT Act and the Carbon Tax Act, together with related amendments to various prior Taxation Laws Amendment Acts and the Tax Administration Laws Amendment Act, 2016.
  - Find a copy of the Bill here.

advance tax rulings

- **Binding Private Ruling 431**
  - SARS published Binding Private Ruling 431 relating to the vesting of dividends by a resident trust in non-resident beneficiaries.
  - Find a copy here.

SARS publications

- **SMME Connect Newsletter | October 2026 edition**
  - It shares the story of how SARS brings tax education closer to small businesses through partnership and community engagement. By collaborating with government SMME champions and spotlighting the transport industry during Transport Month, SARS is helping entrepreneurs gain the knowledge, support and confidence they need to grow, meet their tax obligations and contribute to South Africa's economy. This edition also makes it easier to take

the next step by highlighting key employer filing updates, available support channels and Turnover Tax, a simplified, consolidated tax option for small businesses.
    - Find a copy here.
- **Guides**
    - **Guide on Mutual Agreement Procedures | Issue 4**
        - SARS has published issue 4 of the Guide on Mutual Agreement Procedures.
        - Find a copy here.
    - **Tax Guide for influencers and content creators**
        - SARS has published a guide and supporting webpage on its website to provide social media influencers and content creators with clear, accessible information on declaring income, keeping records and meeting their tax obligations.
        - Find a copy here.
    - **Guide to Income Tax Benefits in Special Economic Zones**
        - SARS has published general guidance on the special income tax treatment in special economic zones.
        - Find a copy here.
- **Trusts: Enhanced Manual Letter of Compliance**
    - From 16 October 2026 the issued Manual Letter of Compliance includes the requirement for the resident Trust to obtain a Tax Compliance Status Good Standing when presenting the Manual Letter of Compliance to the Authorised Dealer for the transfer of funds.
    - For more information, find it here.
- **e@syFile Replatform | Release Notes**
    - SARS has updated the release notes for e@syFile™ Employer, the software employers and payroll administrators use to complete, submit and revise their Employer Reconciliation Declaration (EMP501).
    - Find a copy here.
- **Government Connect Newsletter | October 2026 issue**
    - SARS has published the latest Government Connect Newsletter which covers important SARS updates and developments:
        - Latest e@syFile release
        - New eFiling process for unmerging profiles
        - Improved Diesel Refund registration
        - Global Minimum Tax administration capabilities
        - Latest Tax-Exempt Institutions Connect
        - Improvements to Automatic Exchange of Information reporting
    - Find a copy here.
- **Tax Practitioner Connect Newsletter | October 2026 issue**
    - SARS has published the latest Tax Practitioner Connect Newsletter which covers the following important SARS updates and developments:
        - Latest e@syFile release
        - New eFiling process for unmerging profiles
        - Improved Diesel Refund registration
        - Global Minimum Tax administration capabilities
        - Latest Tax-Exempt Institutions Connect
        - Improvements to Automatic Exchange of Information reporting
    - Find a copy here.
- **Employer Interim Reconciliation (EMP501) | 31 October 2026 deadline**
    - On 29 October 2026, SARS urged employers to submit their 2026 Employer Interim Reconciliation Declarations (EMP501) before the filing period closes on 31 October 2026. Employers must reconcile PAYE, UIF and SDL for 1 March to 31 August 2026 and ensure that employee information and IRP5/IT3(a) certificates are complete and accurate. SARS cautioned that employers should allow time to correct validation errors or rejected

submissions and must check their submission status and PAYE Dashboard to confirm that the reconciliation has been processed.
    - Find the SARS media release here.
- **Supplier Onboarding and Management | External Standard**
    - The Supplier Onboarding and Management External Standard has been developed. The document provides a standardised framework for supplier onboarding. The External Standard sets out the mandatory Central Supplier Database (CSD), tax and statutory registration requirements.
    - Find a copy here.
- **Third-Party Appointments (AA88) | Changes to process for employers**
    - The AA88 appointment process has been enhanced with a revised schedule for employers when automatically processing AA88 appointments for Personal Income Tax (PIT) administrative penalties and assessed tax debt. The revised schedule improves the automated process by providing employers with more time to load AA88 deductions before payroll closure and reducing repeated AA88 appointments and cancellations.
    - Find more information here.
- **SARS webinar | Social media influencers and content creators**
    - SARS has scheduled a webinar for 26 November 2026, from 17:00 to 19:00, on the tax obligations of social media influencers and content creators. The announcement follows the publication of its guide on income earned or accrued through content creation, including cash payments and non-cash benefits.
    - Find more information here.

customs and excise

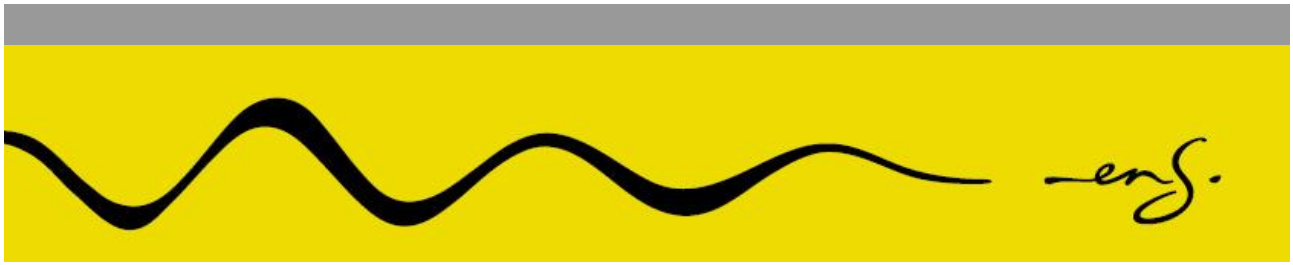
- **Customs and Excise Act | Updated guides for South African Traveller Management System**
    - As part of SARS's efforts to improve traveller compliance and enhance digital service delivery, the South African Traveller Management System ("**SATMS**") external guides have been updated to align with the current functionality available through SATMS.
    - The SATMS website and Mobile Application guides have been updated to reflect recent enhancements to the traveller declaration solution, including the integration of the Lwazi AI Assistant with SATMS to help travellers with live responses to traveller-related questions, as well as other system updates. Both the SARS web and mobile platforms have been improved to provide an enhanced user experience.
    - Find a copy of the SATMS Guide through SARS' website here.
    - Find a copy of the SATMS Guide through the mobile application here.
- **Customs and Excise Act | Updated Prohibited and Restricted Imports and Exports list**
    - Tariff subheading 2530.90 is subject to ITAC export control measures. However, the product Pyrophyllite is excluded from these measures and should therefore be exempted from tariff subheading 2530.90.
    - Find a copy here.
- **Customs and Excise Act | Registration, Licensing and Accreditation**
    - The facility code used in Box 30 on the Goods Declaration has been updated to include details of the new container depot, The Laser Transport Group (Pty) Ltd, Sub Number: CY based in Johannesburg.
    - Find a copy here.
- **Customs and Excise Act | Tariff Amendments 2026**
    - Notice R.8120

        - Notice R.8120, published in Government Gazette 55645 on 30 October 2026, relates to the imposition of provisional payment in relation to anti-dumping duties against the increased imports of other screws fully threaded with hexagon heads and other bolts with hexagon heads excluding bolt ends, screw studs and screw studding, classifiable under tariff subheadings 7318.15.39 and 7318.15.43, respectively, originating in or imported from the People's Republic of China and Malaysia (ITAC Report 793).
        - The amendment applies up to and including 29 April 2027.
        - Find a copy here.
    - Notice R.8119
        - Notice R.8119, published in Government Gazette 55645 on 30 October 2026, relates to the amendment of provisional payment in relation to safeguard duties against the alleged increase on imports of office paper, classifiable under tariff subheadings 4802.56.20 and 4802.56.90, in order to include imports from all countries, including developing countries (ITAC Amended Report 791).
        - The amendment applies up to and including 3 May 2027.
        - Find a copy here.

international

- **Organisation for Economic Co-operation and Development ("OECD") | Ownership and Governance of State-Owned Enterprises 2026**
    - State-owned enterprises (SOEs) are important actors in the global economy. They provide essential services and operate in strategic sectors for resilience and competitiveness, such as energy, infrastructure and finance. Their economic footprint has doubled over the past decade, increasing the importance of sound governance to ensure they contribute to fair and competitive markets while delivering value in the public interest. Drawing on new evidence from 58 OECD Member and partner economies, the 2026 edition of Ownership and Governance of State-Owned Enterprises provides a comprehensive picture of the global SOE landscape and how ownership and governance practices are evolving.
    - Find the full report here.
- **OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting ("Inclusive Framework") | 18th plenary meeting**
    - The Inclusive Framework opened its 18th plenary meeting in Paris on 28 October 2026. The OECD indicated that members would take forward work on the tax challenges arising from the global mobility of workers, as well as the interaction between tax, inequality and economic growth.
    - Discussions also covered implementation of the global minimum tax and the use of artificial intelligence in tax administration.
    - Find the opening remarks here.
- **OECD Global Forum | 13th Competent Authorities Conference**
    - The Global Forum on Transparency and Exchange of Information for Tax Purposes held its 13th Competent Authorities Conference in Kotor, Montenegro, from 27 to 29 October 2026.
    - The conference brought together close to 200 participants from 84 jurisdictions to share practical experience and discuss developments in international tax transparency and the exchange of information.
    - Find more information here.
- **OECD | Critical Minerals in Central Asia**

- On 29 October 2026, the OECD published a report examining the critical minerals sector in Central Asia, including tax risks affecting revenue from mineral extraction.
- It identifies three main base erosion and profit shifting risks: the underpricing of mineral sales, abusive related-party financing, and offshore indirect transfers of mining licences.
- Read the relevant section of the report here.



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