Below, please find issue 158 of ENS' tax in brief, a snapshot of the latest tax developments in South Africa.

case law

- *CSARS v Africa Cash and Carry (Crown Mines) (Pty) Ltd and Another* (42076/2022) [2025] ZAGPPHC
    - This case concerns an interlocutory application by the Commissioner for the South African Revenue Service ("**SARS**") for the admission of hearsay evidence in the main matter in which SARS seeks a declaratory order to hold Africa Cash and Carry (Pty) Ltd ("**ACC**") and its related party Africa Cash and Carry (Crown Mines) (Pty) Ltd ("**Crown Mines**") jointly and severally liable for ACC's tax debts in excess of R5bn.
    - The High Court held that while judgments do not constitute hearsay evidence (being matters of public record), the affidavits in previous proceedings between SARS, ACC and its erstwhile directors do constitute hearsay evidence as it applies to Crown Mines.
    - The Court concluded that the hearsay evidence was admissible as it was necessary to understand the relief SARS claims, and despite the potential prejudice to Crown Mines, the prejudice to the fiscus would be even greater should the evidence not be admitted.
    - Find the judgment here.
- *CSARS v Sasfin Bank Limited* (134505/2023) [2025] ZAGPPHC
    - SARS sued Sasfin Bank Ltd ("**Sasfin**") for damages alleging the bank, through employees, facilitated the unlawful expatriation and concealment of undeclared taxable funds of 18 clients totalling about R5.33 billion.
    - Sasfin raised the following exceptions:
        - Whether SARS' two common law delict claims (pure economic loss) disclose wrongfulness by recognising a new legal duty owed by a bank to SARS not to cause patrimonial loss by assisting clients to expatriate undeclared funds.
        - Whether SARS adequately pleaded causation for the common law claims at exception stage.
        - Whether SARS' alternative statutory claim under section 278 Financial Sector Regulation Act, 2017 ("**FSRA**") (post 1 April 2018 conduct) is competent on the pleadings, including breach of a "financial sector law".
    - The Court held that financial sector laws create no private delictual duty to SARS: they pursue public-regulatory aims with their own remedies, and extending delict would risk indeterminate liability. Given SARS' extensive recovery powers under the Tax Administration Act, 2011, ("**TAA**") no new duty is warranted. The proper route is statutory—section 278 of the FSRA which

provides the right of action for loss caused by contraventions of financial sector laws.
    - The Court ordered the following:
        - It upheld the exception in relation to wrongfulness and set aside claims 1 and 2 with leave to amend.
        - It dismissed the exception in relation to causation on the basis that causation is fact-bound and for trial and dismissed the exception as to the alternative claim.
    - Find the judgment here.

legislation and draft legislation

- Tax Administration Laws Amendment Bill, 2025/Taxation Laws Amendment Bill, 2025
- The Minister of Finance introduced the following bills in the National Assembly:
    - Tax Administration Laws Amendment Bill [B29—2025]; and
    - Taxation Laws Amendment Bill [B30—2025].
- Find the published explanatory summary of the Bills here.

SARS publications

- Updated e@syFile™ Employer version 8.0.1_328
    - The e@syFile™ Employer version 8.0.1_328 release notes specify the following changes:
        - Correction made when using the Retrieve Certificate History option to 'read' postal address detail.
        - Correction made to import files that pass validation but fail to import.
        - A change has been made to the Trading name to allow more than 50 characters.
    - See the latest release notes here
- Guides | Reportable arrangements and corporate reorganisations
    - A new guide has been developed to provide guidelines relating to the treatment of "reportable arrangements" governed by sections 34 to 39 of the TAA.
    - This guide outlines the definitions, criteria, exclusions, disclosure requirements, "promoter" obligations, enforcement powers, and penalties associated with 'reportable arrangements'.
    - Find a copy of the guide here.
- Media release | R18 billion revenue surplus
    - The Medium-Term Budget Policy Statement ("**MTBPS**") was tabled in Parliament on Wednesday, 12 November 2025, with the Minister of Finance revising the 2025 Budget net tax-revenue estimate from R1 985.6 billion to R2 005.3 billion.
    - By 30 September 2025, SARS had collected a net revenue of R924.7 billion, drawn from gross collections of R1 157.6 billion and refund payments of R232.9 billion. This marks year-on-year growth of R78.6 billion and an overall surplus of R18 billion against the printed estimates.
    - Collections from corporate income tax (CIT), PAYE, dividends tax, domestic VAT, general fuel levy (imported), as well as lower-than-estimated VAT-refund payments, consistently outperformed expectations.

    - These surpluses on the above tax products were partially offset by lower-than-expected collections from personal income tax (PIT) provisional taxes, PIT assessments, and customs taxes; as well as higher-than-estimated PIT refund payments.
    - To accelerate gains, Minister Godongwana allocated an additional R7.5 billion to SARS over the Medium-Term Expenditure Framework (2025/2026; 2026/2027; 2027/2028).
    - Find the full article here.
- Draft Interpretation Note | Income tax exemption: registered political party
    - This draft interpretation note provides guidance on the interpretation and application of the exemption from income tax under section 10(1)(cE) of the Income Tax Act, 1962 of the receipts and accruals of any political party registered under section 15 of the Electoral Commission Act, 1996.
    - The due date for comment is 2 January 2026
    - Find a copy of the draft interpretation note here.

exchange control

- Currency and Exchanges Manuals
    - The South African Reserve Bank ("**SARB**") has removed Grindrod Bank from the Manuals used by the Authorised Dealers and Authorised Dealers with limited authority ("**ADLAs**").
    - Find a copy of the Currency and Exchange Manual here and a copy of the Currency and Exchange Manual for ADLAs here.
- Currency and Exchange Guidelines
    - The SARB has removed Grindrod Bank from the guidelines as a restricted authorised dealer.
    - Find a copy of the guidelines for individuals here and the guidelines for business entities here.
- SARB imposes administrative action on Ezaga Remit
    - The SARB has imposed an administrative sanction on Ezaga Remit (Pty) Limited, an ADLA.
    - Find the media release here.

advance tax rulings

- Binding Private Ruling 415 ("**BPR 415**") | Sale of fixed assets and an interest in a joint venture
    - This ruling determines the tax consequences of the Applicant selling fixed assets and an interest in a Joint Venture (JV), which operates the Applicant's assets on a cost recovery basis.
    - Find a copy of BPR 415 here.
- Binding Private Ruling 416 ("**BPR 416**") | Transfer of reinsurance business from a resident company to a local branch of a foreign company
    - This ruling determines the tax implications of the transfer of a reinsurance business from a resident reinsurer to a local branch of a foreign company.
    - Find a copy of BPR 416 here.

customs and excise

- Customs and Excise Act, 1964 ("**Customs and Excise Act**") | Draft amendments
- Draft amendments to rules and forms
    - The draft amendments replacing the current rules under amended section 15 are aimed at the implementation of SARS' new electronic traveller management system announced in Budget 2023 and provide for requirements for the submission of electronic traveller declarations for travellers entering or leaving South Africa. Provision is made for submission in paper format in certain circumstances.
    - The rules also facilitate implementation of requirements in relation to currency or bearer negotiable instruments in excess of the threshold prescribed in terms of section 30 of the Financial Intelligence Centre Act, 2001.
    - Draft amendments to rules and forms under sections 15 and 120 – Implementation of the South African traveller management system.
    - TD-01 – Traveller declaration manual form.
    - TGD1 – Traveller goods declaration form.
    - The due date for comment is 27 November 2025.
- Draft amendments to rules under sections 75 and 120 – Diesel refund registrations
    - The first batch of rule amendments currently published for public comment relates to:
        - the application process, the registration profile of the diesel refund user and relationship management; and
        - a transitional arrangement to prepare for implementation of the new diesel refund scheme.
    - Draft Form RAVDSL – Registration, Amendments and Verification Diesel Refunds.
    - Draft amendments to Part 3 of Schedule No. 6.
    - Due date for comments is 5 December 2025.
- Registration, Licensing and Accreditation
    - The facility codes used in Box 30 on the Customs Clearance Declaration (CCD) has been updated to include details of the de-grouping facility for Pro-Logistics Forwarding (Pty) Ltd, located at O. R. Tambo International Airport. This addition enables Customs to transmit electronic messages communicating the status of the consignment to these facilities.
    - Please find the Facilities Code List here.
- Tariffs amendments
    - Notice R.6796
        - Part 2A of Schedule No. 1, as a consequence to the amendment in Part 1 Schedule No. 1, to provide for technical amendments published on 3 October 2025 in Government Gazette No. 53461 (with effect from 1 January 2026).
    - Notice R.6797
        - Part 3 of Schedule No. 2, by the substitution of various items under item 260.03, in order to list the rebate items intended to be excluded from the safeguard duty of a rate of 13% on certain hot-rolled steel products, classifiable under Chapter 72 (ITAC Minute M02/2025) (up to and including 1 May 2026).
    - Notice R.6798
        - Part 3 of Schedule No. 2, by the substitution of various items under item 260.03, in order to list the rebate items intended to be excluded from the safeguard duty of a rate of 11% on certain hot-rolled steel products, classifiable under Chapter 72 (ITAC

Minute M02/2025) (with effect from 2 May 2026 up to and including 1 May 2027).
    - Notice R.6799
        - Part 3 of Schedule No. 2, by the substitution of various items under item 260.03, in order to list the rebate items intended to be excluded from the safeguard duty of a rate of 9% on certain hot-rolled steel products, classifiable under Chapter 72 (ITAC Minute M02/2025) (with effect from 2 May 2027 up to and including 1 May 2028).
- Rule amendments
    - Notice R.6800
        - Amendments to the rules under sections 26 and 120 – Transfer of ownership (DAR265).
    - Notice R.6801
        - Amendments to the rules under sections 77H and 120 – Internal appeals (DAR264).
- Goods declaration
    - The following have been added to the goods declaration policy:
        - The Embargo release information has been updated to include the status response message code for the OGA Embargo Release. This message informs the Release Authority that the OGA has approved that the goods can be released under embargo for an inspection to be conducted at the declarant's premises.
        - The Continuous Transmission Commodities information has been included.
    - Find a copy of the policy document here.

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