



Below, please find issue 164 of ENS' tax in brief, a snapshot of the latest tax developments in South Africa.

case law

- Tax Court | *Commissioner for the South African Revenue Service v Taxpayer 3C* (VAT 12167) [2026]
 - Taxpayer 3C appealed additional VAT assessments, triggering Alternative Dispute Resolution proceedings that terminated in December 2020, and the filing of SARS' Rule 31 Statement (grounds of assessment) approximately four years later in December 2024.
 - The Court was required to determine whether SARS was obliged to apply for condonation for the late filing and, if so, whether condonation should be granted.
 - The Court held that Taxpayer 3C's correspondence of 4 December 2020 constituted sufficient notice to SARS that it intended to proceed with the appeal, triggering SARS' obligation to file its Rule 31 Statement within the prescribed 45-day period. SARS was therefore required to apply for condonation. The Court accepted SARS' explanation that illness and workload constraints led to the delay and found that the interests of justice including proper tax administration and collection warranted granting condonation.
 - The application for condonation was granted. SARS was ordered to pay the costs of the application, with each party ordered to pay costs for its respective Rule 30 application.
 - Find a copy of the judgment [here](#).

legislation and draft legislation

- Customs and Excise Act, No. 91 of 1964 ("**Customs and Excise Act**") | Draft amendments to rules under sections 64D and 120

- 64D.04 provides for exemptions from the removal of goods by a licensed remover of goods in bond.
- The proposed amendment to section 64D.04 broadens the exemptions by inserting a provision allowing locally manufactured vehicles to be moved under its own power by the licensee of a customs and excise manufacturing warehouse to another premises situated on the same site or on a different site, provided such premises is included under the same license in the name of such licensee and located within 30 km from that warehouse.
- Due date for comments is 27 March 2026 [ENS JR1.1] and comments are to be submitted to C&E_legislativecomments@sars.gov.za
- Find a copy of the draft amendments [here](#).
- Customs and Excise Act, 1964 | Draft amendments to rules under sections 40(3)(a)(i)(C), 41(4)(b) and 120
- The Draft Amendment proposes the insertion of rules under sections 40 and 41 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 comments is 3 April 2026 and comments are to be submitted to C&E_legislativecomments@sars.gov.za
- Find the draft amendments [here](#).
- Customs and Excise Act, 1964 | Draft amendments to rules under sections 18A, 64D, and 120
 - The Draft Amendment proposes amendments to the rules relating to the Entry for export by road of specified goods from a customs and excise warehouse and exemptions from the removal of goods by a licenced remover of goods in bond.
 - Due date for comments is 10 April 2026 and comments are to be submitted to C&E_legislativecomments@sars.gov.za
 - Find the draft amendments [here](#).
- Income Tax Act, 1962 | Draft Interpretation Note - Meaning of "holds a qualifying interest" in section 42(1) of the Income Tax Act
 - The Interpretation Note seeks to clarify the meaning of "holds a qualifying interest" in a company, as required under paragraph (a) of the definition of "asset-for-share transaction".
 - Due date for comments is 30 April 2026 and comments are to be submitted to policycomments@sars.gov.za
 - Find the Draft Interpretation Note [here](#).

SARS publications

- Tax Practitioner Connect newsletter | Issue 69
 - This issue provides guidance on:
 - the tax practitioner deregistration procedures;
 - dispute reviews under the Tax Administration Act, No. 28 of 2011;
 - updates to the Income Tax Act, No. 58 of 1962, including revised tables of interest rates on taxes and refunds;
 - resources such as Interpretation Note 143 for political party income tax exemption;
 - the Turnover Tax Guide for micro businesses.
 - This issue also highlights key announcements from the 2026 Budget Speech, which introduces inter alia:
 - tax relief for small and micro businesses; and
 - the increase in the compulsory VAT registration threshold and the turnover tax qualifying threshold from R1 million to R2.3 million,

- o aimed at reducing compliance burdens, supporting business growth, and simplifying tax administration.
 - o Find a copy of this issue [here](#).
- Tax Directives | Interface specification version 6.903
 - o SARS has issued an updated version 6.903 Interface specification IBIR-006 due to the budget speech changes.
 - o Trade testing dates remain as communicated: 2 March 2026 – 15 April 2026
 - o The final software implementation is planned for April 2026.
 - o Find a copy of the updated Tax Directive [here](#).
- Global Minimum Tax (“GMT”) | GMT Registration opened on SARS eFiling on 16 March 2026
 - o SARS launched GMT registration and subscription functionality on its eFiling platform on 16 March 2026, as part of South Africa's implementation of the Global Anti-Base Erosion (GloBE) framework.
 - o Affected multinational enterprise (MNE) groups can now subscribe to and administer GMT obligations via eFiling.
 - o Read more on the GMT [here](#).
- Monthly Tax Digest | March 2026
 - o SARS released the March issue of the Monthly Tax Digest.
 - o Find the Tax Digest [here](#).
- PAYE Employer Reconciliation BRS | Updated PAYE Employer Reconciliation BRS for 2026 / 2027
 - o The PAYE Employer Reconciliation Business Requirements Specification (“BRS”) has been updated with the following changes:
 - 2026 budget speech changes related to long service awards and compensation in respect of death during employment.
 - New source code for travel reimbursement related to the previous tax year.
 - o Find the Updated PAYE Employer Reconciliation BRS for 2026 / 2027 [here](#).
- e@syFile™ | Updated to Employer version 8.0.1_337
 - o The e@syFile™ Employer version 8.0.1_337 release notes specify to include enhancement made to the Bulk Payment function to include bulk payments for ITA88s.
 - o Read more [here](#).

exchange control

- Exchange Control Circular No.4/2026 | Withdrawal of Forex World (Pty) Limited as an Authorised Dealer in foreign exchange with limited authority
 - o The appointment of Forex World (Pty) Limited as an Authorised Dealer in foreign exchange with limited authority has been withdrawn with immediate effect and their name removed from sections A.2(A) and A.2(B) of the Currency and Exchanges Manual for Authorised Dealers in foreign exchange with limited authority and the Currency and Exchanges Manual for Authorised Dealers.
 - o Find a copy of the circular [here](#).

customs and excise

- Customs and Excise Act | Tariff amendments 2026
 - o The tariff amendments notice scheduled for publication in the Government Gazette on 13 March 2026 relates to the amendments to Part 2 of Schedule

No. 4, by the insertion of rebate item 460.16/8414.60.20/01.08 in order to provide for a temporary rebate facility for the importation of cooker hoods of a domestic type having a maximum horizontal side not exceeding 120 cm, classifiable under tariff subheading 8414.60.20

- Find a copy of the tariff amendments notice [here](#).
- Tariff amendment notices R7243 and R7244 were published in Government Gazette 54351, relating to the imposition of:
 - Anti-dumping duties on certain flat-rolled products of iron, non-alloy or other alloy steel of a width of 600 mm or more, whether or not in coils (including products cut to length), not further worked than hot-rolled, including pickled and oiled, hot-rolled, not clad, plated or coated, (excluding stainless and grain-oriented silicon electrical steel, classifiable under various tariff subheadings under Chapter 72 originating in or imported from the Peoples Republic of China, Japan and Taiwan (ITAC Report No. 767).
 - Find the notice [here](#).
- Anti-dumping duties on U, I and H sections of iron or non-alloy steel, not further worked than hot rolled, hot drawn, or extruded (excluding H sections of a height greater than 200 mm) and other angles and shapes of iron or non-alloy steel, of a height of 80 mm or more not further worked than hot rolled, hot drawn, or extruded, classifiable in tariff subheadings 7216.31, 7216.32, 7216.33 and 7216.50 originating in or imported from the Peoples Republic of China and Thailand (ITAC Report 759).
 - Find the notice [here](#).



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