



Synopsis

Tax today

May 2025



A monthly journal, published by PwC South Africa, that gives informed commentary on current developments in the tax arena, both locally and internationally.

Through analysis of and comment on new laws and judicial decisions of interest, Synopsis helps executives to identify developments and trends in tax law and revenue practice that may affect their business.

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New grounds of assessment – Can SARS change direction?

Tax Court litigation is reserved for cases that could not be resolved at the objection or alternative dispute resolution (ADR) stages. This means that by the time a matter progresses to the Tax Court for hearing and, ultimately, adjudication, several officials from the South African Revenue Service (SARS) would have considered the matter.

Where a dispute originates from an audit, chances are that the taxpayer would have made several representations in response to an audit findings letter and requests from SARS for relevant material. The taxpayer would have presented its case in response to the assessment, interrogating the factual and/or legal grounds of the assessment where an objection was submitted and lodging an appeal upon disallowance of the objection. Finally, the taxpayer could have utilised the mediation mechanism of ADR meetings.

When an impasse arises that cannot be resolved, the matter is referred to the Tax Court. At this point, in theory, the facts and legal basis of the disputed assessment should be crystal clear. The taxpayer and SARS should be *au fait* with the matter once litigation commences to adjudicate the issues that remain in dispute. Both parties should confidently be able to say, “I know the case that I must answer to.”

However, a number of Tax Court judgments were recently handed down that dealt with instances where SARS had raised new grounds in its statement of grounds of assessment and opposing appeal. These new grounds, the taxpayers argued, resulted in an entirely new dispute; i.e., a new ground constitutes novation of the original grounds of assessment.

Rule 31 of the Tax Court rules

The Tax Court rules that were promulgated under the Tax Administration Act, Act 28 of 2011 provide for the processes that parties must follow in the Tax Court. Upon termination of the ADR or if the taxpayer should opt to escalate the matter directly to the Tax Court, the next step in the process would be to invoke rule 31, which reads:

“(2) The statement of the grounds of opposing the appeal must set out a clear and concise statement of—

- (a) the consolidated grounds of the disputed assessment;
- (b) which of the facts or the legal grounds in the notice of appeal under rule 10 are admitted and which of those facts or legal grounds are opposed; and
- (c) the material facts and legal grounds upon which SARS relies in opposing the appeal.

(3) SARS may include in the statement a new ground of assessment or basis for the partial allowance or disallowance of the objection unless it constitutes a novation of the whole of the factual or legal basis of the disputed assessment or which requires the issue of a revised assessment.”

Recently, on 15 April 2025, a Tax Court judgment was issued in **SARS v SC (Pty) Ltd (case number 45840)** where the main tax dispute related to a transfer pricing adjustment made by SARS in terms of section 31(3) of the Income Tax Act, Act 58 of 1962. SARS rejected the assertion that 1% of sales constituted arms-length royalties paid and, instead, determined that 4% of sales were more appropriate. SARS used the comparable uncontrolled pricing (CUP) method to determine the royalty consideration.

In the course of the Tax Court litigation, SARS introduced an expert witness report which the taxpayer contended did not support SARS’ grounds of assessment and opposing appeal as outlined in SARS’ rule 31 statement. Instead of using the CUP method to test and determine the arms-length consideration, the expert witness relied on the profit split method (PSM). Pursuant to the taxpayer’s objection to the expert witness report, SARS notified the taxpayer of its intention to amend its rule 31 statement to include a paragraph therein that refers to the report of its expert witness, stating that SARS relies on the expert witness report as an alternative ground to its assessment. The taxpayer objected to the proposed amendment on the basis that it would constitute a novation of the factual grounds of SARS’ assessment. The Tax Court was asked to decide whether indeed the proposed amendment constituted a novation of the grounds of assessment.

The gist of the dispute was summarised by the Tax Court as follows:

“According to SARS, the proposed amendment merely introduces an alternative method in support of SARS’ assessment of an arm’s length basis on which SCL should be compensated, without in any way derogating from its original assessment. SCL, on the other hand, contended that the amendment sought by SARS will amount to an innovation of the factual basis of the assessment and will require the issue of revised assessments...

...The question to be determined is whether the proposed amendment will violate the provisions of rule 31(3). Put differently, does the proposed amendment constitute a novation of the whole of the factual or legal basis of the disputed assessment or requires the issue of a revised assessment.”



In deciding whether SARS should be allowed to amend its rule 31 statement, the Tax Court highlights the balance of rights that should be struck in its consideration. On the one hand, parties should not be punished for errors or omissions in its pleadings and should be granted an opportunity to present their case fully in court. On the other hand, such amendments should not cause prejudice to the other party.

In its analysis, the Tax Court discussed the facts as outlined in the Tax Court judgment of **Lion Match Company (Pty) Ltd v Commissioner for the South African Revenue Services (IT 13950) [2017] ZATC 5 (30 January 2017)** (“the Lion Match case”). The Tax Court dealt with the interlocutory dispute regarding whether SARS novated the whole of the factual basis of its assessment by relying on an expert witness. The judgment on the interlocutory dispute was appealed to the Supreme Court of Appeal (“SCA”), which found in favour of SARS. It is noteworthy to state that SARS’ reliance on the valuation of the expert resulted in a lower base cost than SARS’ original assessment, and SARS therefore sought to have the disputed assessment altered upward (i.e., to increase the disputed tax) in terms of section 129(2)(b) of the Tax Administration Act. The main appeal, i.e., the dispute regarding the valuation of the base cost of shares disposed of by Lion Match, was subsequently adjudicated in the Tax Court, which judgment was appealed to the SCA. The SCA heard the matter on 11 March 2025, and judgment is currently awaited.

In the present matter of SC (Pty) Ltd, the Tax Court found that the jurisdictional facts of the case are:

- i. the affected transaction;
- ii. entered into or effected between a person who is a resident and one who is a non-resident and who are connected in relation to one another;
- iii. and any term or condition of the transaction in question which is different from a transaction concluded by parties dealing with each other at arm’s length.

The Tax Court found that the CUP method of calculation did not form part of the factual grounds of the disputed assessment. The Tax Court found that SARS’ expert witness advocated for the PSM as a more appropriate method of calculation, citing its benefits. Furthermore, SARS did not abandon the CUP method and merely introduced the PSM as an alternative. The Tax Court granted SARS leave to amend its rule 31 statement to the effect that the expert witness’ proposed PSM may be relied on by SARS going forward.

The Tax Court judgment does not specifically record whether the changed methodology for determining the royalty consideration influences the tax amount in dispute.

SC (Pty) Ltd and SARS must now ready themselves to present their facts and legal submissions in the Tax Court when the main appeal is heard.

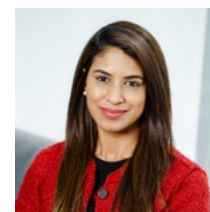
The takeaway

Being able to crystallise the issues in dispute is key to successful Tax Court litigation. In South Africa, the legal system is geared towards avoiding ‘litigation by surprise’. The amplification of facts and legal grounds in Tax Court proceedings does not constitute a novation of the whole of the original basis. The courts allow both taxpayers and SARS to supplement their respective cases as much as is needed to ensure that all the relevant facts and legal submissions make their way to the court record for consideration.

Whether a new ground is mere amplification or oversteps the boundaries of the Tax Court rules is a matter of factual scrutiny. Each case must be considered on its own merits.



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The key drivers of voluntary tax compliance – facilitation and trust

Voluntary compliance denotes a state by which both taxpayers and their advisors are willing to truthfully abide by their tax obligations based on the tax regulations, without coercion.¹

African Tax Administration Forum's research paper

In October 2024, the African Tax Administration Forum (ATAF) published a **paper** titled An Analysis of Facilitation and Trust as the Key Drivers of Voluntary Tax Compliance in Selected African Tax Administrations.

The high revenue collection costs in African jurisdictions² prompted this analysis, as these high costs mean that African tax administrations (ATAs) are using more resources and heightened effort to mobilise revenues.

ATAF's research and interviews, covering nine ATAs (including South Africa), identified two main drivers, namely facilitation³ and trust⁴, for voluntary tax compliance.⁵

1 Chindengwike, J. D., & Kira. (2022). The Effect of Tax Rate on Taxpayers' Voluntary Compliance in Tanzania. Journal of Accounting and Finance, 10(5), 889-896. doi:10.13189/ujaf.2022.100501.

2 I.e., 2.12% in 2022 in African Tax Outlook countries, which is higher than the 1% benchmark for developing countries.

3 To craft a favourable environment to enable a taxpayer to comply and to aim to simplify the taxpayers' experience with the tax administration (page 8).

4 Building trust addresses the role of fairness, ethics, equity, reciprocity and accountability of tax systems and government as a whole and its spending practices (page 19).

5 The World Bank states that the framework for improving tax compliance is based on three pillars, namely (a) facilitation, (b) enforcement and (c) creating public trust in government and its spending practices.

The paper's main recommendations are as follows:

1. ATAs and governments should focus on enhancing facilitation and trust as key drivers for voluntary tax compliance.
 - a) To improve voluntary compliance, specifically, and revenue mobilisation, generally, a whole-of-government approach is required. The tax administration and all other government agencies must work closely together to fulfil the social contract ⁶.
 - b) Government, specifically, needs to demonstrate that:
 - The money collected from tax revenue is properly utilised and that government is determined to fight corruption and poor usage of taxpayer money.
 - Where cases of abuse of taxpayers' money are detected, culprits should be sufficiently punished.
 - c) Government (the executive and legislature functions) should support the work of tax administrations more, especially in terms of fighting against the shielding of some sections of society from paying taxes.
 - d) High-ranking government officials, politicians and influential citizens in society should set good examples by demonstrating that they are compliant with their tax obligations.

- e) Tax education programmes should focus on both maximising tax compliance and disseminating information about public services, budget transparency and government accountability.
2. ATAs should consider benchmarking with their peers on innovative ways of enhancing tax compliance, e.g., by implementing targeted tax education programmes for the youth in schools.
3. ATAs should automate and digitalise tax administration systems to facilitate voluntary compliance.
4. Governments should focus on enhancing infrastructure to enable the seamless exchange of information among different government agencies.

We consider below how South Africa (its tax administration and National Treasury) compares against some of the above criteria.

South Africa (SA)

Tax administration

SARS' nine strategic objectives (as detailed in its **Strategic Plan**) include facilitation (e.g., providing clarity and certainty for taxpayers and traders on their obligations and making it easy to comply) and building public trust and confidence in the tax administration system.



⁶ See page 5 of the paper stating that "[T]he tax system should be understood as a formal institution in the social contract between citizens and governments. It brings in vital funds for community-beneficial public services and initiatives. In this context, the responsibility of the government is hinged on openness, fairness, and accountability, while the citizens are obliged to voluntarily comply."

ATAF's paper

The paper notes the following in respect of South Africa:

1. SARS effectively measures and monitors voluntary tax compliance through a voluntary compliance index (VCI). This is a composite, quantifiable measure of the level of tax compliance across the value chain for the main tax heads, i.e., personal income tax, corporate income tax, value-added tax and pay-as-you-earn tax. [Note: SARS released a **media statement** on 1 April 2025 stating that the PIT, CIT and VAT VCI's increased from the previous year and that "SARS is making steady progress in its strategic intent to build a tax and customs system that is based on voluntary compliance".]
2. Good progress has been made in respect of automation and further simplification of tax systems, as well as faster registration of new taxpayers and the pre-population of personal income tax returns based on third party data. SARS has integrated its systems with those of the Companies and Intellectual Property Commission (CIPC) whereby, if a company is registered with the CIPC, it is automatically registered with SARS.

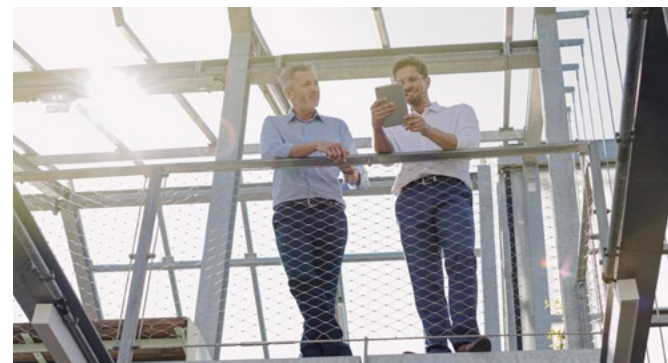
3. SARS has improved tax compliance through the use of advanced technologies, e.g., machine learning and artificial intelligence. In 2022, SARS processed 4.3 million VAT returns, with over 90% of these returns being processed by an automated tax processor and machine learning algorithms without human intervention.
4. In respect of taxpayer education, SARS organises annual tax seminars and operates mobile tax units.

PwC's Taxing Times Survey

PwC publishes an annual survey titled the Taxing Times Survey⁷. This survey aims to evaluate how efficiently SARS is meeting its stated strategic objectives (including facilitation and building trust).

The **2024 Taxing Times Survey** found that:

- The voluntary disclosure programme results in voluntary regularisation on the part of taxpayers.
- In respect of making it easier for taxpayers to comply with their tax obligations, 54% of taxpayers indicated that it has become easier to do so. However, almost half of the



participants still found it challenging to comply with their tax obligations, and SARS should consider establishing an open line of communication with specialists to enable taxpayers to quickly seek assistance with the interpretation and execution of tax legislation. The call centre does not appear to be helpful to taxpayers.

- Forty-six per cent of participants indicated that their trust in SARS had remained the same since the previous survey period. Accordingly, it should remain an objective for SARS to continue to improve taxpayers' trust as this will translate into increased tax morality and, ultimately, the voluntary payment of tax.

⁷ Taxpayers' responses to the survey inform how businesses and their tax functions are experiencing SARS audits, debt collection steps, voluntary disclosure programmes and overall service delivery. PwC has launched the **Taxing Times Survey 2025** and the responses will be analysed to evaluate SARS' progress (or lack thereof) over the last 12 months. Please participate in the survey as it plays a pivotal role in our engagement with SARS to discuss the agency's past successes while identifying opportunities for its improvement.

The takeaway

SARS has made good progress in respect of both facilitation and building taxpayer trust in the organisation and should continue to engage with taxpayers and tax professionals on ways to further improve on these vital drivers for voluntary tax compliance. Hopefully, the modernisation of SARS' systems⁸ over the medium term will also aid with voluntary tax compliance.

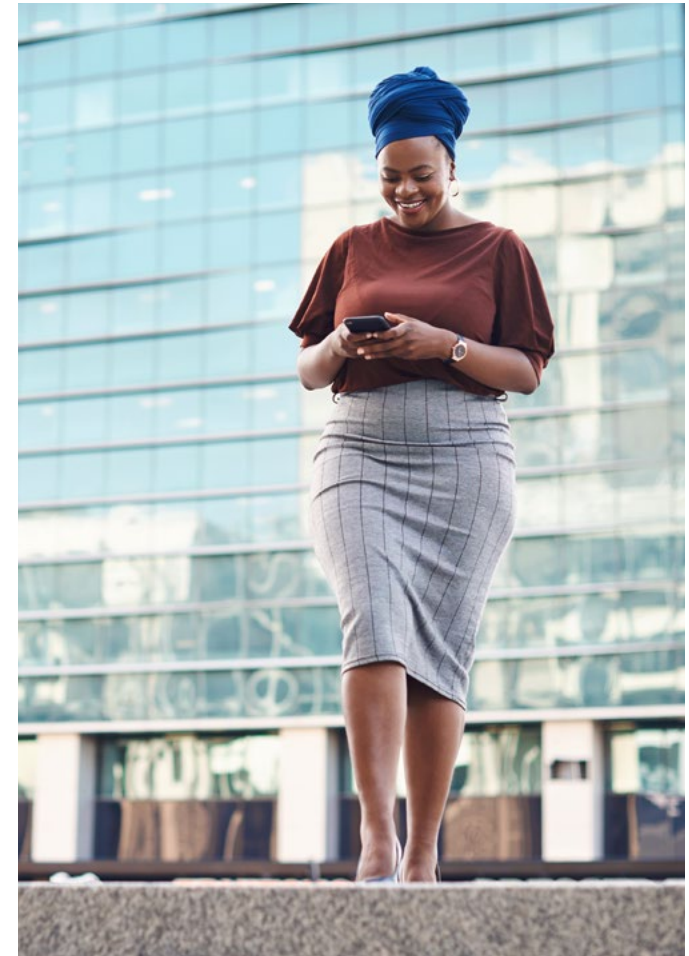
National Treasury

ATAF recommends that the government should demonstrate that tax revenues are properly utilised and that it will fight corruption and wasteful expenditure. In instances of corruption or wasteful expenditure, perpetrators should be prosecuted.

During the 2025 Budget Review process, wasteful expenditure was a hotly debated matter in the Government of National Unity⁹.

The May 2025 **Budget Overview** states the following under the heading “Budget reforms to improve the quality of spending and root out waste”:

“The National Treasury and provincial treasuries have assessed over R312 billion in spending programmes since 2013, highlighting shortcomings in policy costing, implementation and oversight that led to duplication and waste. Previous reviews have identified savings of R37.5 billion that can be achieved from changes to operating models and improvements in oversight. In some cases, programmes no longer achieve their intended objectives and should be closed. To take these recommendations forward for the 2026 medium-term expenditure framework (MTEF) period, the budget process will be redesigned to close low-priority or underperforming programmes and achieve greater efficiency in procurement, ICT and infrastructure management. The process will also implement reforms flowing from the recent review of public employment programmes and active labour market programmes discussed in the 2024 MTBPS. That review found that while the portfolio is comprehensive, the effectiveness and efficiency of individual programmes is mixed. Flowing from government's recently initiated review of conditional grants, the National Treasury will implement a range of reforms to improve how infrastructure programmes and projects are planned, procured, contracted and implemented in provinces and municipalities. In addition, government has begun a process to identify ghost workers and other payroll irregularities. Previous initiatives to uncover ghost workers relied on an inefficient census methodology. The new data-driven approach will integrate multiple administrative datasets, more easily detecting anomalies across national and provincial departments.”



- ⁸ Noting the Budget allocation of R3.5bn for the 2025/26 financial year and R4bn over the medium term for inter alia the modernisation of SARS' systems.
- ⁹ Noting that the President has also undertaken to establish a mechanism between the Presidency and National Treasury to identify waste, inefficiencies and underperforming programmes. Page 25 of National Treasury's Spending Review **presentation**.

The takeaway

Government's commitment to improving the quality of public spending and eliminating wasteful expenditure is a positive and necessary step toward greater fiscal responsibility – one that should help in strengthening voluntary tax compliance among South African taxpayers. However, this commitment should be accompanied by a strong sense of urgency in implementing the outcomes of spending reviews and converting them into tangible reforms. Without prompt and decisive action, inefficiencies are likely to persist, potentially leading to further tax increases. Such an outcome could undermine public trust and reduce taxpayers' willingness to comply voluntarily with tax obligations.

To ensure accountability, Government should implement robust systems for the monitoring, evaluation, and enforcement of public expenditure. Additionally, it is vital for Government to initiate disciplinary proceedings against officials responsible for irregular and wasteful spending to ensure accountability and promote a culture of integrity and responsible financial management within the public sector.¹⁰



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¹⁰ Noting that the Public Finance Management Act No.1 of 1999, sections 84 and 85, requires a public entity to take appropriate disciplinary steps against an employee who makes or permits fruitless and wasteful expenditure.



SARS Watch:

SARS Watch 26 April 2025 – 25 May 2025

Legislation

23 May 2025	Public Notice 6217 – Notice in terms of section 25, read with section 66(1) of the Income Tax Act, 1962, for submission of income tax returns for the 2025 year of assessment	Published in Government Gazette No. 52712 and outlines the persons that must submit income tax returns as well as the dates for submission of the returns.
20 May 2025	Final Response Document – 2024 Draft Tax Bills	National Treasury and SARS' Final Response Document on the 2024 Draft Revenue Laws Amendment Bill, 2024; Draft Rates and Monetary Amounts and Amendment of Revenue Laws Bill, 2024; Draft Taxation Laws Amendment Bill, 2024; Draft Tax Administration Laws Amendment Bill; Global Minimum Tax Bill; and Global Minimum Tax Administration Bill.
19 May 2025	Explanatory Memoranda	<p>National Treasury issued the following Explanatory Memoranda:</p> <ul style="list-style-type: none">• Explanatory Memorandum on Amendments to the Regulations Prescribing Electronic Services for the Purpose of the Definition of “Electronic Services” in Section 1(1) of the Value-Added Tax Act, 1991• Explanatory Memorandum on Amendments to the Regulations on the Domestic Reverse Charge relating to Valuable Metal issued in terms of Section 74(2) of the Value-Added Tax Act, 1991• Explanatory Memorandum on Regulations on Determining the VAT Liability in respect of Casino Table Games of Chance, issued in terms of section 74 of the Value-Added Tax Act, 1991• Explanatory Memorandum on the Carbon Offset Regulations under the Carbon Tax Act, 2019

New grounds of assessment	The key drivers of voluntary tax compliance	SARS Watch
1 May 2025	Table 1 – Interest rates on outstanding taxes and interest rates payable on certain refunds of tax	The prescribed rate decreased to 11.00% (from 11.25%) from 1 May 2025.
1 May 2025	Table 2 – Interest rates payable on credit amounts	The prescribed rate decreased to 7.00% (from 7.25%) from 1 May 2025.
Binding rulings		
19 May 2025	Draft Binding General Ruling 4 (Issue 4) – Apportionment methodology to be applied by a municipality	Comments due to SARS by Friday, 20 June 2025.
Customs and excise		
14 May 2025	Updated Facilities Code List	The facility codes used in Box 30 on the Customs Clearance Declaration (CCD) have been updated to include details of the newly approved De-grouping Facilities – Ijubane Logistics (Pty) Ltd with code BU and Fusion Dispatch Center with code CD. Both are based at O.R. Tambo International Airport.
9 May 2025	Notice R.6177 – Amendment to Part 1 of Schedule No. 1, by the substitution of tariff subheadings 1701.12, 1701.13, 1701.14, 1701.91, and 1701.99, to reduce the rate of customs duty on sugar from 377.35c/kg to 282.85c/kg in terms of the existing variable tariff formula (ITAC Minute 17/2024)	Published in Government Gazette No. 52603 with an implementation date of 9 May 2025.
9 May 2025	Notice R.6176 – Amendment to Part 5A of Schedule No. 1, by the substitution of the rate of fuel levy for item 195.20.03, to give effect to the Budget proposals announced by the Minister of Finance on 12 March 2025	Published in Government Gazette No. 52603 with an implementation date of 9 May 2025.
2 May 2025	Notice R.6166 – Amendment to Part 3 of Schedule No. 2, by the substitution of various items under item 260.03, in order to reduce the rate of safeguard measures on the importation of hot-rolled steel products classifiable under Chapter 72 from 11% to 9% (ITAC Report No. 740)	Published in Government Gazette No. 52576 with effect from 2 May 2027 up to and including 1 May 2028.

2 May 2025	Notice R.6165 – Amendment to Part 3 of Schedule No. 2, by the substitution of various items under item 260.03, in order to reduce the rate of safeguard measures on the importation of hot-rolled steel products classifiable under Chapter 72 from 13% to 11% (ITAC Report No. 740)	Published in Government Gazette No. 52576 with effect from 2 May 2026 up to and including 1 May 2027.
2 May 2025	Notice R.6164 – Amendment to Part 3 of Schedule No. 2, by the insertion of various items under item 260.03, in order to implement safeguard measures on the importation of hot-rolled steel products classifiable under Chapter 72 at a rate of 13% (ITAC Report No. 740)	Published in Government Gazette No. 52576 with an implementation date up to and including 1 May 2026.

Case law

In accordance with the date of judgment

25 April 2025	Appellant Southern Africa (Pty) Ltd v Commissioner for the South African Revenue Service (VAT 22315) [2025] ZATC 5	Whether the taxpayer, acting as a clearing agent for BIV Gold (Pty) Ltd, was entitled to claim a VAT input tax refund for import VAT it paid on behalf of its principal in relation to the importation of gold coins from the UK into South Africa.
15 April 2025	Sookoo and Another v Commissioner for the South African Revenue Service and Another (49048/2021) [2025] ZAGPPHC 370	This case considers the interpretation of section 163 of the Tax Administration Act, 2011 and whether the scope of a preservation order is confined to the purpose for which it was sought.
15 April 2025	Commissioner for the South African Revenue Service v Taxpayer SC (Pty) Ltd (45840) ZATC CPT	Application to amend rule 31 statement of ground of assessment and opposing appeal.
14 April 2025	Appellant PKM v Commissioner for the South African Revenue Service (IT 46151) ZATC BFN	Application for condonation and amendment of rule 32 statement of grounds of appeal.
7 March 2025	Commissioner for the South African Revenue Service v Taxpayer BLW (VAT 22504) ZATC JHB	This case concerns the discovery and better discovery of documents in a VAT dispute, specifically whether the taxpayer's foreign customers qualify for zero-rated VAT on exports and whether the taxpayer has complied with the documentary requirements to substantiate such zero-rating.
25 February 2025	Taxpayer D v Commissioner for the South African Revenue Service (IT 35476) [2025] ZATC JHB	Whether the taxpayer's credit loan account in Company A in the relevant years of assessment represented undeclared income.

Guides and forms

16 May 2025	Draft Tax Exemption Guide for Benefit Funds	Comments due to SARS by Friday, 27 June 2025.
16 May 2025	Draft Guide to Section 18A Approval for Specific United Nations Entities	Comments due to SARS by Friday, 27 June 2025.

Other publications

22 May 2025	OECD: OECD updates transfer pricing country profiles with new insights on hard-to-value intangibles and simplified distribution rules	The OECD has published updated transfer pricing country profiles reflecting the current transfer pricing legislations and practices of 11 jurisdictions and issued for the first time the profiles of Azerbaijan and Pakistan. These latest country profiles present country-specific information on the transfer pricing treatment of hard-to-value intangibles and the simplified and streamlined approach for baseline marketing and distribution activities.
21 May 2025	SARS media release: SARS Commits to Improved and Faster Revenue Collection in 2025/26	The Finance Minister, in his Budget Speech, announced a 2025/26 financial-year revenue estimate of R1.986 trillion. SARS outlines some of its commitments and action points to achieve this revenue estimate.
16 May 2025	SARS media release: SARS Hosted Progressive World Customs Organization East and Southern Africa Regional Meetings from 12–16 May 2025	SARS hosted the 41st Regional Steering Group of the World Customs Organization (WCO) East and Southern Africa region (ESA) and 31st Governing Council. This media release provides some highlights from the meetings.
15 May 2025	OECD: The effects of climate policies on emissions	This paper systematically reviews ex-post empirical studies assessing the effects of climate change mitigation policies on emissions. It synthesises evidence from 187 studies covering five broad sectors – agriculture, forestry and land use (AFOLU); buildings; industry; power; and transport – providing about 450 estimates of policy impact.
9 May 2025	PwC Tax Insights from Customs and International Trade	<p>These publications consider the US' reciprocal and current tariffs and their potential impact on the following key industries:</p> <ul style="list-style-type: none"> • Automotive • Consumer products • Energy, utilities and resources • Industrial products and manufacturing • Technology, media and telecommunications • Pharmaceutical, life science and medical devices • Private equity.

New grounds of assessment	The key drivers of voluntary tax compliance	SARS Watch
9 May 2025	OECD: Tax Challenges Arising from the Digitalisation of the Economy – Consolidated Commentary to the Global Anti-Base Erosion Model Rules (2025)	The Commentary to the GloBE Rules was originally released by the Inclusive Framework in March 2022. The Commentary explains the intended outcomes under the GloBE Rules, clarifies the meaning of certain terms and illustrates the application of the rules to certain fact patterns. This Consolidated Commentary incorporates Agreed Administrative Guidance that has been released by the Inclusive Framework since March 2022 up until March 2025.
30 April 2025	SARS media release: Trade statistics for March 2025	South Africa recorded a preliminary trade balance surplus of R24.8 billion in March 2025. This surplus was attributable to exports of R172.5 billion and imports of R147.7 billion, inclusive of trade with Botswana, Eswatini, Lesotho and Namibia (BELN). The media release provides more details.
30 April 2025	OECD: Labour taxes edge up in the OECD as real wages recover in 2024	Post-tax incomes increased in almost three-quarters of OECD countries in 2024, as real wages recovered and labour taxes increased slightly, according to the OECD Taxing Wages 2025 report.
30 April 2025	OECD: Taxing Wages 2025	This annual publication provides details of taxes paid on wages in OECD countries. This year's edition focuses on the decomposition of personal income taxes and the role of tax reliefs, which can take the form of tax allowances or tax credits on the taxes levied by different levels of government.
29 April 2025	SARS: Simplify Your Tax Declarations with the SARS Online Query System (SOQS)	Taxpayers will now be able to submit donations tax (IT144) and withholding tax on royalties (WTR01) declarations online through the SOQS via the SARS website.
27 April 2025	SARS media release: SARS welcomes court order relating to the VAT rate originally announced to come into effect on 1 May 2025	The Commissioner for the South African Revenue Service, Mr Edward Kieswetter, welcomes the agreement between the parties and the court order in the matter relating to the 0.5 percentage point increase in VAT that was originally announced to come into effect on 1 May 2025, along with other matters. The media release provides more details.

Thank you

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