



Synopsis

Tax today

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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.

Editor: Al-Marie Chaffey
Simangaliso Manyumwa



Choice of the procedural pathway for tax disputes – The *Ditsoane Trading* High Court judgment

The High Court confirmed in the *Ditsoane Trading* judgment¹ that there was no automatic access to the High Court for appeals and objections emanating from decisions taken in terms of sections 222 and 223 of the Tax Administration Act (“the TAA”)² by the South African Revenue Service (“SARS”) and that jurisdiction had to be established before any substantive rulings were made.

The judgment

Ditsoane Trading and Project CC (“DTP”) sought leave to appeal a prior judgment of the High Court (“the court”) in favour of SARS.

In the prior judgment, the court had declined DTP’s application to:

- a. declare SARS’ constitution of an understatement penalty committee (to determine whether penalties should be imposed in terms of sections 222 and 223 of the TAA) unconstitutional; and
- b. review and set aside the committee’s imposition of a 150% understatement penalty on a VAT liability

¹ *Ditsoane Trading Project CC v The Commissioner for SARS* (4438/2023) [2025] ZAFSHC 260 (29 January 2025)

² Act 28 of 2011, as amended.

on the basis that it [the court] did not have the jurisdiction to review SARS' decision to levy an understatement penalty (in terms of sections 222 and 223 of the TAA) in the circumstances at hand – i.e., the court did not issue an order as envisaged in section 105 of the TAA, as summarised below³.

Application and order for deviation in terms of section 105 of the TAA

Section 105:

'[a] taxpayer may only dispute an assessment or "decision" as described in **section 104** in proceedings under **Chapter [9]**, *unless a High Court otherwise directs*'

[Emphasis added]

Section 104(2) – decisions that may be objected to:

'(a) a decision under subsection (4) not to extend the period for lodging an objection;
(b) a decision under section 107(2) not to extend the period for lodging an appeal;
and
(c) *any other decision that may be objected to or appealed against under a tax Act.*'

[Emphasis added]

Objection to SARS' decision in respect of an understatement penalty levied under the TAA – to follow proceedings under chapter 9 of the TAA *unless a High Court otherwise directs*.

Chapter 9 prescribes that objections / appeals must be referred to a tax board / tax court **as the default position**.

I.e., a tax board / tax court is assigned by operation of law to deal with these objections, **unless the High Court directs otherwise**.

[Emphasis added]

In *Rappa Resources*, the SCA held that *"the purpose of s 105 is clearly to ensure that, in the ordinary course, tax disputes are taken to the tax court. The high court consequently does not have jurisdiction in tax disputes unless it directs otherwise."*

These principles were upheld by the SCA in the *United Manganese of Kalahari* and *Absa Bank* judgments.



In its application for leave to appeal, DTP argued that the court:

- a. had made a material error of law when it held that it (the court) did not have jurisdiction to adjudicate the matter, as its (DTP's) application concerned a legality review of the exercise of public power by SARS; and
- b. had powers to adjudicate any matter, including a constitutional matter, provided that such matter was not assigned to another court by operation of law.

The court held that there were established legal principles dictating that where jurisdiction was in dispute, a ruling on this issue (i.e., the jurisdictional matter) had to precede all other rulings.

³ Commissioner for the South African Revenue Service v Rappa Resources (Pty) Ltd 2023 (4) SA 488 (SCA) par. 20; United Manganese of Kalahari (Pty) Ltd v Commissioner for the South African Revenue Service (1231/2021) (2023) ZASCA 29 (24 March 2023); The Commissioner for the South African Revenue Service v Absa Bank Limited and Another 2024 (1) SA 361 (SCA).

The court quoted the Constitutional Court’s remarks in a *Competition Commission*⁴ judgment:

‘Where the jurisdiction of the court before which a review application is brought is contested, a ruling on this issue must precede all other orders. This is because a court must be competent to make whatever orders it issues. If a court lacks authority to make an order it grants, that order constitutes a nullity. Scarce judicial resources should not be wasted by engaging in fruitless exercises like making orders which cannot be enforced.’

On this basis, it held that as the court lacked jurisdiction (absent an order as envisaged in section 105 of the TAA), it was unnecessary for it to pronounce itself on the legality of review.

As there was no genuine constitutional issue raised by DTP, the court concluded that the application for leave⁵ to appeal had to fail, as none of the grounds of appeal enjoyed reasonable prospects of success⁶.

Takeaway

This judgment reaffirms the procedural pathway for tax disputes in South Africa, emphasizing that statutory procedures should be followed, i.e., that there is no **automatic access** to the High Court for appeals and objections emanating from decisions taken under tax acts.

The test under section 105 of the TAA as to whether the High Court may direct to hear a tax dispute (as opposed to directing that the matter follows the default route to the Tax Court) was recently confirmed by the Constitutional Court in the matter of *United Manganese of Kalahari and four other cases* (31 March 2025). The Constitutional Court confirmed that the test was not ‘exceptional circumstances’ but, rather, whether the departure was appropriate or whether there was good cause for the departure.

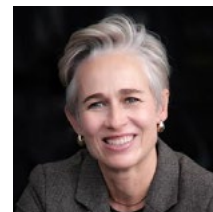
It also underscores the importance of following the correct procedural channels established by the legislation to ensure that disputes (including those involving penalties and assessments) are properly adjudicated in their designated forums.

At PwC, we guide clients through the correct procedural channels stipulated in the TAA, ensuring that objections and appeals relating to SARS assessments and penalties are appropriately and efficiently resolved. PwC’s approach to tax dispute management aims to resolve disputes without the need for costly and protracted litigation.

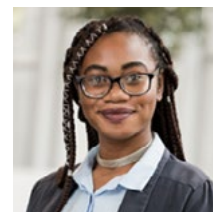
Following thorough reviews of SARS’ assessments and understatement penalty decisions at an early stage, we assist clients where necessary in preparing well-founded objections or appeals in the prescribed forums. We also assist clients in implementing robust compliance frameworks and proactive risk assessments to minimize the risk of understatement penalties being levied.

PwC can, where needed, collaborate with legal counsel to represent clients effectively during disputes at the tax board or tax court stages.

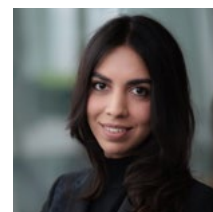
Contacts



Elle-Sarah Rossato
Director
+27 (0) 82 771 7417



Judith Kipa Ngandu
Manager
+27 (0) 61 405 3502



Afreen Ayob
Senior Associate
+27 (0) 81 302 4126

We gratefully acknowledge the contributions of Adelheid Reyneke to this article.

⁴ Competition Commission of South Africa v Standard Bank of South Africa Limited; Competition of South Africa v Waco (Pty) Limited and Others 2020 ZACC 2; 2020 (4) BCLR (CC) para 200 -201.

⁵ Regulated by section 17(1) of the Superior Courts Act 10 of 2013.

⁶ Refer *Smith v S* [2011] ZASCA 15; 2012(1) SACR 567 SCA para 7 and *S v Mabena and Another* [2006] ZASCA 178; [2007] 2 All SA 137 (SCA); 2007 (1) SACR 482 SCA para 22.



Third-party data submission requirements

“SARS is committed to collecting complete, accurate, and timely third-party data, which is fundamental to a modern, transparent, and data-driven tax administration.”¹

Introduction

SARS has increased its focus on compliance with third-party data submission obligations.

It is important that persons who have a legal liability to submit this data should comply with this obligation in a timeous manner, as SARS uses the data to pre-populate individual tax returns, verify the accuracy of taxpayer submissions, and identify any discrepancies or risks. This enables SARS to detect and prevent tax fraud or evasion and ultimately improves overall taxpayer compliance.

This article provides a structured overview of who must submit third-party data, the categories of information that must be reported, and practical considerations for persons that may be impacted by these requirements. The requirements derive from section 26 of the Tax Administration Act² and SARS’ public notices issued in June and November 2023.

Statutory scope and reporting framework

Third-party data is generally submitted to SARS via IT3 returns and other specified reporting channels. The obligations involved apply to a defined set of persons and entities and cover detailed transactional and beneficiary-level information.

¹ [South African Revenue Service \(“SARS”\)](#)

² Act 28 of 2011, as amended

Obligations for persons and entities required to submit third-party data

The relevant obligations apply to the following categories of persons / entities:

- Certain financial institutions, companies issuing interest-bearing instruments, medical schemes, and attorneys (who pay or receive amounts related to investments, interest, or rental of property);
- Other reporting persons, i.e., a person who:
 - purchases livestock, produce, timber, ore, minerals, or precious stones from a primary producer (other than on a retail basis);
 - carries on business as a property practitioner and pays or receives amounts related to investments, interest, or rental of property;
 - is liable to pay withholding tax on interest;
 - issues a receipt in terms of section 18A of the Income Tax Act³; and
- Trusts (i.e., a “trust” as defined in section 1 of the Income Tax Act that is a “resident” or a non-resident required to submit an annual income tax return).

Information to be reported

Specific data points vary by reporting entity, but commonly include:

- Amounts related to investments, interest, and royalties
- Transactions recorded in accounts maintained for another person
- Tax that is withheld

- Amounts paid in respect of the purchase and disposal of financial instruments
- Amounts incurred or paid in respect of the rental of immovable property
- Contributions to and expenses paid by medical schemes
- Amounts paid in respect of the purchase, sale, or shipment of livestock, produce, timber, ore, minerals, and precious stones
- Contributions to, withdrawals from, and transfers to and from tax-free investments
- Amounts donated to entities for which a section 18A receipt has been issued
- Amounts vested in a trust beneficiary

Practical implications and potentially affected businesses

As stated above, the obligation extends beyond traditional financial services. Other potentially affected businesses may include:

- Businesses purchasing from a primary producer (other than on a retail basis) or selling (including as an agent for a primary producer) farm produce, timber, livestock, ores, minerals, or precious stones – these could include, e.g., abattoirs, feedlots, smelters, etc.
- Forwarding agents of primary producers who ship farm produce, ores, or minerals or precious stones to selling agents outside South Africa
- Co-operatives paying bonuses to members



³ Act 58 of 1962, as amended

Recommended actions for persons impacted by these requirements

The following actions are recommended for persons who may be impacted by the reporting obligations:

- Confirm whether you fall within the defined reporting categories and whether third-party data submissions are required.
- Determine which IT3 return types and data elements are applicable, based on your activities.
- Review the business' internal systems and data capture processes to ensure the accuracy and completeness of reportable information, i.e., data readiness and validation in terms of SARS' Business Requirement Specification ("BRS").
- Confirm whether you are currently submitting the required data and rectify as necessary to ensure full compliance.
- Establish a submission schedule aligned to SARS' requirements.

Takeaway

Third-party data submission is a central component of SARS' compliance framework. Potentially affected persons should proactively assess their profiles against the reporting categories, verify the completeness of data captured, and ensure timely IT3 and related submissions. Non-compliance may constitute a criminal offence, with a sentence of a fine or imprisonment for a period of up to two years.

Early identification of data gaps and implementing proper compliance processes will reduce non-compliance risk and support the submission of accurate data.

You are welcome to contact us if you require assistance with analysing whether you have a third-party data submission obligation. Our tax technology team can assist with data readiness and validation processes, validating your data against SARS' BRS, identifying data gaps and inconsistencies, and converting the final dataset into the prescribed format for submission.

Contacts



Adelheid Reyneke
Senior Manager
+27 (0) 83 557 2526





SARS Watch

SARS Watch 26 October 2025 – 25 November 2025

Legislation

21 November 2025	Table 3 – Rates at which interest-free or low-interest loans are subject to income tax	The prescribed rate decreased to 7.75% (from 8.00%) from 1 December 2025.
17 November 2025	Invitation to submit technical Annexure C tax proposals for the 2026 Budget	Stakeholders were invited to submit technical tax proposals to be considered for possible inclusion in Annexure C of the 2026 Budget Review by Friday, 28 November 2025. Virtual workshops to discuss submitted proposals will be held on 11 and 12 December 2025.
12 November 2025	Taxation Laws Amendment Bill (No. 30 of 2025) Tax Administration Laws Amendment Bill (No. 29 of 2025)	These bills were introduced in the National Assembly by the Minister of Finance on 12 November 2025.
7 November 2025	Notice 6814 – Publication of explanatory summary of the Tax Administration Laws Amendment Bill, 2025	Published in Government Gazette No. 53637, with an implementation date of 7 November 2025.

28 October 2025	Notice 6763 – Extension in terms of section 25(7), of the due date for notices and the due date for GLOBE information returns for the fiscal year commencing on or after 1 January 2024 but before 1 January 2025	Published in Government Gazette No. 53590, with an implementation date of 28 October 2025.
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Interpretation

18 November 2025	Draft Interpretation Note – The meaning of “deemed to be one and the same person” for determining entitlement to the wear-and-tear allowance under an amalgamation transaction	Comments are due to SARS by Friday, 9 January 2026.
13 November 2025	Draft Interpretation Note – Income tax exemption: Registered political party	Comments are due to SARS by Friday, 2 January 2026.
31 October 2025	Interpretation Note 141 – The meaning of “reserve fund” under section 23(e)	This Note considers the meaning of “reserve fund” for purposes of section 23(e).

Binding rulings

18 November 2025	Binding Private Ruling 420 – Application of section 8EA(3)	This ruling clarifies how section 8EA(3) will continue to apply, and the proviso to section 8EA(3) will not apply, in circumstances where equity shares in an operating company acquired by a person through the application of preference share funding are still held, indirectly, by that person.
18 November 2025	Binding Private Ruling 419 – Corporate restructuring – Amalgamation transaction	This ruling determines the income tax consequences resulting from the transfer of shares in a company to another company by its holding company in anticipation of the termination of the latter.
18 November 2025	Binding Private Ruling 418 – Asset-for-share transfer involving close corporation	This ruling determines the income tax, VAT, and transfer duty consequences of the disposal in accordance with section 42 of the Act by a natural person of assets to a close corporation of which that person is the sole member.
17 November 2025	Binding Private Ruling 417 – Distribution of funds in the furtherance of objectives	This ruling determines that the distribution by the Applicant of its funds to its members is in the furtherance of its objectives and that the distribution does not have any donations tax implications.
13 November 2025	Binding Private Ruling 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.
12 November 2025	Binding Private Ruling 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, which operates the Applicant’s assets on a cost recovery basis.

Customs and excise

21 November 2025	Notice – Importers declaring goods under customs code 70707070	SARS announced an important change regarding the processing of eCommerce import declarations by SARS. Effective from 18h00 on 20 November 2025, SARS implemented a new automated validation and rejection rule for import declarations submitted by private individuals using Customs Code 70707070. If the cumulative value of imports under this code exceeds R150,000 per calendar year, any further declarations will be automatically rejected. The letter to stakeholders provides more information.
20 November 2025	Draft amendments to Part 1 of Schedule No. 1	Comments are due to SARS by Friday, 5 December 2025.
18 November 2025	Automation of Customs & Excise African Continental Free Trade Area (“AfCFTA”) agreement	SARS is automating the AfCFTA agreement for SARS Customs & Excise clients. SARS published the necessary legal instruments on 26 January 2024, and trade began on 31 January 2024 for the approved published tariff offers to and from countries such as Algeria, Cameroon, Egypt, Ghana, Kenya, Rwanda, and Tunisia. Trading with SADC countries takes place under the SADC Trade Protocol. Traders must be registered with SARS as exporters or producers before being allowed to trade under AfCFTA.
14 November 2025	Draft amendments to rules under sections 75 and 120 – Diesel refund registrations <ul style="list-style-type: none"> Form RAVDSL – Registration, Amendments and Verification Diesel Refunds 	Comments are due to SARS by Friday, 5 December 2025.
14 November 2025	Draft amendments to Part 3 of Schedule No. 6	Comments are due to SARS by Friday, 5 December 2025.
13 November 2025	Draft amendments to rules and forms under sections 64D and 120 – Licensing of remover of goods in bond	Comments were due to SARS by Thursday, 27 November 2025.
12 November 2025	Updated Prohibited and Restricted Imports and Exports list	Tariff heading 3102.90 needs to be detained for Border Management Authority.
7 November 2025	Notice R.6801 – Amendment to the rules under section 77H of the Customs and Excise Act, 1964 in relation to internal appeals (DAR264)	Published in Government Gazette No. 53629, with an implementation date of 7 November 2025.
7 November 2025	Notice R.6800 – Amendment to the rules under section 26 of the Customs and Excise Act, 1964 in relation to transfer of ownership (DAR265)	Published in Government Gazette No. 53629, with an implementation date of 7 November 2025.
7 November 2025	Launch of the 2025 Maseru Bridge and Ficksburg Bridge Time Release Study	This collaborative, cross-border initiative, spearheaded by SARS and the Lesotho Revenue Service, represents a rigorous diagnostic assessment of trade efficiency along the Maseru Bridge and Ficksburg Bridge corridors.

7 November 2025	Notice R.6799 – Amendment to 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)	Published in Government Gazette No. 53629, with effect from 2 May 2027 up to and including 1 May 2028.
7 November 2025	Notice R.6798 – Amendment to 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)	Published in Government Gazette No. 53629, with effect from 2 May 2026 up to and including 1 May 2027.
7 November 2025	Notice R.6797 – Amendment to 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)	Published in Government Gazette No. 53629, with an implementation date up to and including 1 May 2026.
7 November 2025	Notice R.6796 – Amendment to 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	Published in Government Gazette No. 53629, with effect from 1 January 2026.
31 October 2025	Draft amendments to rules and forms under sections 15 and 120 – Implementation of the South African traveller management system: <ul style="list-style-type: none"> • TD-01 – Traveller declaration manual form • TGD1 – Traveller goods declaration form 	Comments were due to SARS by Friday, 21 November 2025.
31 October 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 de-grouping facility for Pro-Logistics Forwarding (Pty) Ltd located at O. R. Tambo International Airport.
31 October 2025	Notice R.6783 – Imposition of provisional payment in relation to anti-dumping duties against the alleged circumvention of the anti-dumping duties on windscreens for vehicles classifiable under tariff subheading 7007.21.20 originating in or imported from the People's Republic of China by importing the windscreens under tariff subheading 8708.22.10 (ITAC Report No. 756)	Published in Government Gazette No. 53606, with effect from 31 October 2025 up to and including 30 April 2026.
31 October 2025	Notice R.6768 – Imposition of provisional payment in relation to anti-dumping duties against the alleged circumvention of the anti-dumping duties on windscreens for vehicles, classifiable under tariff subheadings 7007.21.20 and 8708.22.10, through country hopping originating in or imported from the People's Republic of China via Malaysia (ITAC Report No. 757).	Published in Government Gazette No. 53600, with effect from 31 October 2025 up to and including 30 April 2026.

Case law

In accordance with the date of judgment

25 November 2025	Inhlakanipho Consultants (Pty) Ltd v CSARS (A333/2024) [2025] ZAGPPHC 1210	The appellant is a taxpayer who entered into an agreement with the respondent for the payment of tax relating to certain periods. The issue is whether the respondent is bound to the terms of the agreement that it has entered into with the appellant. The court considers the contents of the agreement and from the contents, given their ordinary meaning, ascertains the intention of the parties to the agreement.
4 November 2025	CSARS v Africa Cash and Carry (Crown Mines) (Pty) Ltd and Another (42076/2022) [2025] ZAGPPHC	Whether hearsay evidence used in previous proceedings is admissible in the main application.
3 November 2025	CSARS v Sasfin Bank Limited (134505/2023) [2025] ZAGPPHC	Whether Sasfin Bank, as an authorised dealer and financial institution, owed a legal duty to SARS not to cause SARS patrimonial loss by assisting its clients (taxpayers) in unlawfully expatriating undeclared taxable funds abroad.

Guides and forms

7 November 2025	Reportable arrangement – External Guide	This guide outlines the definitions, criteria, exclusions, disclosure requirements, ‘promoter’ obligations, enforcement powers, and penalties associated with ‘reportable arrangements’.
7 November 2025	Goods Declaration – External Policy	<p>The following have been added to the goods declaration policy:</p> <ul style="list-style-type: none"> • The Embargo release information has been updated to include the status response message code for the OGA Embargo Release (CUSRES 78). 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.
31 October 2025	Supply of Electronic Services by Foreign Suppliers and Foreign Intermediaries – External Guide	This guide is applicable to the supply of electronic services by foreign suppliers and foreign intermediaries.

Other publications

25 November 2025	National Treasury media statement: Draft National Online Gambling Tax Discussion Paper for Public Comment	National Treasury invites stakeholders to forward comments on the draft national online gambling tax discussion paper to them by Friday, 30 January 2026.
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25 November 2025	National Treasury: Discussion Paper - National Online Gambling Tax	The discussion paper provides an overview of the gambling industry in the country, considers the current legislative framework and international practices on the taxation of online gambling, and proposes a new national online gambling tax for South Africa.
25 November 2025	SARS: Turnover tax registration added on SARS' Online Query System ("SOQS")	Taxpayers are now able to register for turnover tax online through SOQS.
25 November 2025	OECD: Corporate tax revenues rise as global corporate tax rates continue to stabilise, new OECD data show	Corporate tax revenues have increased while statutory corporate tax rates have remained stable, according to new OECD data.
25 November 2025	OECD: Corporate Tax Statistics 2025	This publication includes information on corporate taxation, MNE activity, and base erosion and profit shifting ("BEPS") practices. This edition contains a new disaggregation of CbCR data by MNE group size, as measured by unrelated party revenues and by tax jurisdiction. New data on BEPS Actions 2 and 12 on hybrid mismatch arrangements and mandatory disclosure rules as well as an expansion in the coverage of the data on effective tax rates are also included.
24 November 2025	SARS media release: SARS launches Large Business Forum to strengthen partnerships and drive compliance	SARS has formally launched the Large Business Forum ("the Forum"), bringing together some of the country's key taxpayers from various sectors. The Large & International Business Segment collectively contributed R600 billion in the 2024-2025 financial year. The Forum is part of SARS' strategic intent to foster voluntary compliance and strengthen its relationship with South Africa's largest corporate taxpayers.
22 November 2025	OECD: OECD Secretary-General Tax Report to G20 Leaders (G20 South Africa, November 2025)	This report sets out recent developments in international tax co-operation, including the OECD's support of G20 priorities such as the implementation of the BEPS minimum standards, the Pillar Two global minimum tax, and tax transparency. The report also explores OECD work in 2025 that responds to requests made by the South African G20 Presidency.
21 November 2025	Tax Alert: Life Insurance Transfer Tax amendment	The 2025 Taxation Laws Amendment Bill, No. 30 of 2025, was introduced on 12 November 2025 and clarifies the order in which life insurers can claim the so-called T-transfer deduction in terms of section 29A of the Income Tax Act in its taxable funds where the assessed loss set-off limitation also applies. This Alert provides more details.

20 November 2025	OECD: Heads of tax administrations agree to further work on collaborative projects to reduce compliance burdens and deepen co-operation in tackling tax gaps	<p>Under the theme of tackling tax gaps and reducing compliance burdens, delegates discussed initiatives to strengthen revenue collection, support economic growth, and enhance tax certainty. As a result of these discussions, Commissioners agreed to:</p> <ul style="list-style-type: none"> • Extend their practical collaboration to support digital transformation by moving towards pilots that implement their work on real-time automated sharing of secure information which can reduce compliance burdens, as well as endorsing further work on existing projects. • Deepen their co-operation on driving down tax debts and share their experiences of how technology can reduce tax gaps. • Support the effective implementation of the Global Minimum Tax, including through peer-to-peer support for developing countries, and enhance their tax certainty framework to help achieve early tax certainty and minimise disputes, as core elements of effective tax administration. • Enhance their collective efforts on tax capacity building to support domestic resource mobilisation in developing countries, in co-operation with regional tax organisations, for example through support of the OECD/UNDP Tax Inspectors Without Borders 2.0 programme.
19 November 2025	SARS: Mandatory income tax numbers for 2026 employer filing season	From February 2026, employers will not be able to submit PAYE reconciliations without valid income tax reference numbers for employees who are required to register in terms of section 67 of the Income Tax Act.
19 November 2025	OECD: OECD updates Model Tax Convention to reflect rise of cross-border remote work and clarify taxation of natural resources	The OECD has released an update to the Model Tax Convention on Income and on Capital, providing new and detailed guidance on short-term cross-border remote work and on the taxation of income from natural resource extraction.
19 November 2025	OECD: The 2025 Update to the OECD Model Tax Convention	This document sets out the changes introduced in the 2025 update to the OECD Model, which were approved by the OECD Council on 18 November 2025. The update reflects the latest developments in international taxation and offers enhanced guidance for the interpretation and application of tax treaties. These changes will be incorporated into the forthcoming revised condensed and full editions of the OECD Model, to be published in 2026.
18 November 2025	OECD: Enhancing Simplicity to Foster Tax Certainty and Growth	This report explores the key aspects of simplicity, the drivers of complexity, and the trade-offs involved, looking at both the domestic context and the context of multilateral co-operation. The report also considers next steps, including broader consultation and identifying possible priority areas for further work on simplification in cross-border business taxation.
18 November 2025	National Treasury: Keynote Address by Deputy Minister of Finance Mr Ashor Sarupen at the OECD Forum on Tax Administration	The keynote address calls for stronger international cooperation to boost domestic resource mobilisation, deepen tax transparency (including a new framework for automatic exchange on immovable property), and align tax policy with modern, digitally enabled administrations.

17 November 2025	OECD: Tax administration then and now: Ten years of digital tax revolution – do you feel the change?	Over the past decade, tax administrations have gone from paper forms to digital portals. The OECD's latest report shows just how far the transformation has gone and where it's headed next.
17 November 2025	OECD: Tax Administration 2025	This report is intended to help tax administrations understand global trends in the design and administration of tax systems and to facilitate cross-border comparisons. This edition takes a closer look at national-level tax administrations across 58 jurisdictions.
14 November 2025	ATAF: ATAF strengthens Africa's voice in global tax governance	ATAF considers how it has represented African countries on the global stage through coordinated technical engagement, political advocacy, and policy leadership in an uncertain global economy. At the United Nations, ATAF played a central role in developing the Terms of Reference for the new Framework Convention on International Tax Cooperation. It also represents member interests in the OECD Inclusive Framework and related working groups.
13 November 2025	ATAF: Uganda deepens African tax cooperation through AMATM	Uganda's participation in the ATAF Agreement on Mutual Assistance in Tax Matters ("AMATM") reflects its determination to work together with other African tax administrations to protect domestic revenues and promote fairness in cross-border taxation.
13 November 2025	OECD: Carbon pricing mechanisms are evolving to meet a broader range of policy objectives	According to this report, carbon pricing continues to expand across countries and sectors as part of broader carbon mitigation efforts, while design choices are increasingly diverse and flexible to reflect a variety of policy objectives, including reducing emissions, raising public revenue, and strengthening energy affordability, energy security, and competitiveness.
13 November 2025	OECD: Effective Carbon Rates 2025	Effective Carbon Rates 2025 provides comparable data and insights into how 79 countries, accounting for 82% of global greenhouse gas emissions, use carbon taxes, emissions trading systems ("ETs"), and fuel excise taxes. Two key trends emerge from the latest data: carbon pricing policies are increasingly diverse and flexible to balance diverse policy objectives, and their adoption, particularly that of ETs, continues to expand to new countries and more sectors.
12 November 2025	SARS media release: SARS delivers R18 billion revenue surplus	SARS welcomed the Medium-Term Budget Policy Statement ("MTBPS") tabled in Parliament by the Minister of Finance, Enoch Godongwana. The Minister revised the 2025 Budget net tax-revenue estimate from R1 985.6 billion to R2 005.3 billion. This media release provides more information.
10 November 2025	OECD: Global Forum on Transparency and Exchange of Information for Tax Purposes	<p>The OECD has published peer review reports for the following jurisdictions:</p> <ul style="list-style-type: none"> • Eswatini 2025 (Second Round, Phase 1) • Jordan 2025 (Second Round, Phase 1) • Viet Nam 2025 (Second Round, Combined Review)

10 November 2025	OECD: The reform of Brazil's consumption tax system	Reforming Brazil's consumption tax system has long been acknowledged as a crucial policy priority, as the present fragmented system raises the costs of doing business, distorts production chains, and obstructs inter-state trade. Brazil is currently implementing a major tax reform to address the challenges of its complex systems. For one, implementing a value-added tax system in a federal country that shares the authority to levy VAT among the federal and subnational governments presents challenges. This paper analyses several aspects of these challenges and describes possible solutions, based on the policy experiences of other countries. It also discusses core design features of the new dual value-added tax and its management and the transition towards the new regime.
7 November 2025	OECD: Latin America and the Caribbean can boost growth and development through more dynamic, diversified economies	This recent report shows that Latin America and the Caribbean ("LAC") region face several challenges that slow the pace of production transformation. Tax expenditures absorb significant resources – averaging 4.0% of GDP in the region and 0.9% for corporate income tax incentives, restricting LAC governments' ability to support economic development. The press release provides more details.
7 November 2025	OECD: Latin American Economic Outlook 2025	This report analyses the need to reshape the region's production structure to become greener and more inclusive, while also examining the financing mechanisms necessary to support this shift. It provides policy recommendations for governments to realign production systems with global standards and demands while generating quality employment, developing local capabilities, and promoting key strategic sectors.
7 November 2025	SARS media release: SARS welcomes court ruling in landmark case against Sasfin Bank Limited	SARS views the Sasfin Bank judgment as a significant step in clarifying the legal landscape regarding the responsibilities of financial institutions and the remedies available to SARS to pursue losses arising from breaches of financial sector laws by banks and other institutions.
31 October 2025	OECD: OECD releases new statistics on tax disputes, showing positive outcomes but with challenges remaining	The OECD released new statistics on Mutual Agreement Procedures ("MAPs") and Advance Pricing Arrangements ("APAs"), providing a comprehensive view of how jurisdictions resolve cross-border tax disputes and prevent double taxation. This press release summarises the findings.
31 October 2025	SARS: Trade Statistics for September 2025	South Africa recorded a preliminary trade balance surplus of R21.8 billion in September 2025. This surplus was attributable to exports of R186.4 billion and imports of R164.6 billion, inclusive of trade with Botswana, Eswatini, Lesotho, and Namibia.
30 October 2025	SARS: SARS Annual Report 2024/2025	This annual report presents information on SARS' performance for the 2024/25 financial year, governance, risks, stakeholders, human resources, as well as the annual financial statements for SARS' own accounts.

30 October 2025	SARS: Strategic Plan End-Term Report 2020–2025	This report summarises SARS' mandate and strategy, 2020–2025 performance against targets, and progress in rebuilding a smart, modern tax and customs administration through digital transformation, data-driven compliance, trade facilitation, and stakeholder trust. It also outlines the priorities for 2025–2030, namely e-invoicing, unique digital identity, AI-enabled case management, and customs modernisation.
30 October 2025	SARS: Update on the GloBE project implementation timeline	SARS has rescheduled the launch of the GloBE registration and notification functionality on eFiling from December 2025 to 16 March 2026 to ensure system quality and compliance with international standards.
29 October 2025	National Treasury media statement: Consultation paper – Developing the South African Carbon Credit Market	Stakeholders were encouraged to provide feedback on the consultation document by filling in the online questionnaire by 1 December 2025.
29 October 2025	National Treasury: 2025 Developing the South African Carbon Credit Market	This consultation paper outlines steps to improve the carbon tax offset market with the objective of assisting companies to reduce their emissions. It also highlights several challenges that hinder the effective operation of the South African carbon market in both the voluntary and compliance sectors. These challenges encompass policy and regulation, market architecture, and the financial regulatory framework.



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