**REPUBLIC OF SOUTH AFRICA**

# TAX ADMINISTRATION LAWS AMENDMENT BILL, 2026

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*(As introduced in the National Assembly (proposed section 75); explanatory summary of Bill published in Government Gazette No. of ) (The English text is the official text of the Bill)*

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**(MINISTER OF FINANCE)**

**[B - 2026]**

**GENERAL EXPLANATORY NOTE:**

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| **[ ]** | Words in bold type in square brackets indicate omissions from existing enactments. |
| ____________ | Words underlined with a solid line indicate insertions in existing enactments. |

**BILL**

**To—**

- **amend the Income Tax Act, 1962, so as to exclude certain exempt entities from the definition of "provisional taxpayer" in the Fourth Schedule to the Act; to include an additional requirement with regards to the obligation by a non-resident employer to withhold employees' tax; to adjust the taxable income threshold for provisional taxpayers for purposes of calculating a penalty for underpayment of provisional tax as a result of underestimation; to provide that the estimate for purposes of the calculation of the penalty for underpayment of provisional tax as a result of underestimation will be deemed to be equal to any payment made by the provisional taxpayer, in relation to such estimate, or nil where no such payment was made;**
- **amend the Customs and Excise Act, 1964, so as to insert a definition, to expressly provide for goods temporarily exported under international carnets and for the Commissioner to prescribe requirements for the use of international carnets when goods are temporarily imported or exported, including the types of carnets, the issuing thereof, the validity period and replacement thereof, the manner of submission as well as requirements in relation to release of goods on authority of such carnets; to clarify a**

**provision relating to the claiming of carbon tax refunds which must be administered as refunds in terms of the Customs and Excise Act; to circumscribe the exercise of the Commissioner's discretion to exempt non-compliance with conditions or requirements in relation to goods admitted under rebate of duty; to make technical corrections;**

- **amend the Value-Added Tax Act, 1991, so as to provide for additional information to be contained in a tax invoice on acquisition of second-hand goods subsequently supplied by a vendor; to expand the documentary requirements for second-hand goods; to remove the distinction between the date of submission of returns and payment of value-added tax by vendors that submit returns electronically and vendors that do not;**
- **amend the Tax Administration Act, 2011, so as to provide for the reporting by a bank of any amount that will be deposited by a client where the bank reasonably suspects that the payment of the amount is related to a tax offence; to make a consequential amendment; to adjust the period for which no collection steps may be taken by SARS once a decision has been made with regards to a request for remittance of an administrative non-compliance penalty; to enable a taxpayer to apply for the remission of interest under a tax Act, where that taxpayer has applied for voluntary disclosure relief under the Act; to make consequential amendments; to provide that a taxpayer's tax compliance status may be indicated as compliant pending the outcome of a request for remission of an administrative non-compliance penalty; to make a consequential amendment,**

**and to provide for matters connected therewith.**

**BE IT ENACTED** by the Parliament of the Republic of South Africa, as follows:—

**Amendment of paragraph 1 of the Fourth Schedule to Act 58 of 1962, as amended by section 47 of Act 85 of 1974, section 38 of Act 121 of 1984, section 44 of Act 129 of 1991, section 53 of Act 59 of 2000, section 46 of Act 32 of 2004, section 49 of Act 31 of 2005, section 39 of Act 20 of 2006, section 54 of Act 8 of 2007, section 43 of Act 3 of 2008, section 17 of Act 18 of 2009, section 18 of Act 8 of 2010, section 93 of Act 24 of 2011, section 7 of Act 44 of 2014, section 6 of Act 23 of 2015, section 5 of Act 16 of 2016, section 8 of Act 13 of 2017, section 6 of Act 24 of 2020, section 2 of Act 43 of 2024**

**1.** Paragraph 1 of the Fourth Schedule to the Income Tax Act, 1962, (Act No. 58 of 1962) is hereby amended—

*(a)* by the deletion in the definition of "provisional taxpayer" of the word "and" after paragraph *(ff)*;

*(b)* by the insertion in the definition of "provisional taxpayer" of "and" after paragraph *(gg)*;

*(c)* by the addition in the definition of "provisional taxpayer" after paragraph *(gg)* of the following paragraph:

"*(hh)* a company that is fully exempt from normal tax under sections 10(1)*(c*A*)*, 10(1)*(d)*(ii) or 10(1)*(t)*(ix) of this Act;".

**Amendment of paragraph 2 of Fourth Schedule to Act 58 of 1962, as inserted by section 19 of Act 6 of 1963 and amended by section 23 of Act 72 of 1963, section 29 of Act 55 of 1966, section 38 of Act 88 of 1971, section 48 of Act 85 of 1974,**

**section 30 of Act 103 of 1976, section 28 of Act 113 of 1977, section 29 of Act 104 of 1980, section 40 of Act 90 of 1988, section 21 of Act 70 of 1989, section 45 of Act 101 of 1990, section 45 of Act 129 of 1991, section 38 of Act 21 of 1995, section 45 of Act 28 of 1997, section 53 of Act 30 of 2000, section 54 of Act 59 of 2000, section 20 of Act 19 of 2001, section 21 of Act 16 of 2004, section 50 of Act 31 of 2005, section 40 of Act 20 of 2006, section 55 of Act 8 of 2007, section 65 of Act 35 of 2007, section 20 of Act 4 of 2008, section 67 of Act 60 of 2008, section 18 of Act 18 of 2009, section 94 of Act 24 of 2011, section 19 of Act 21 of 2012, section 13 of Act 26 of 2013, section 8 of Act 39 of 2013, section 68 of Act 44 of 2014, section 6 of Act 16 of 2016, section 9 of Act 13 of 2017, section 66 of Act 17 of 2017, section 67 of Act 23 of 2018, section 51 of Act 34 of 2019, section 79 of Act 23 of 2020, section 37 of Act 20 of 2021, section 13 of Act 18 of 2023, section 6 of Act 12 of 2024, section 3 of Act 43 of 2024 and section 4 of Act 44 of 2024**

**2.** Paragraph 2 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended by the addition in subparagraph (1) of the following proviso:

> "<u>: Provided that in the case of an employer contemplated in item *(b)*, that employee must be effectively connected to the permanent establishment of the employer in the Republic</u>.".

**Proposed amendment to paragraph 20 of Fourth Schedule as amended by, section 25 of Act 72 of 1963, section 29 of Act 88 of 1965, section 47 of Act 89 of 1969, section 44 of Act 88 of 1971, section 51 of Act 85 of 1974, section 36 of Act 69 of 1975, section 50 of Act 94 of 1983, section 39 of Act 121 of 1984, section**

**19 of Act 61 of 2008, section 24 of Act 18 of 2009, section 23 of Act 21 of 2012, section 10 of Act 44 of 2014, section 17 of Act 23 of 2015, section 13 of Act 16 of 2016, section 271 read with paragraph 91 of Schedule 1 of Act 28 of 2011 and section 16 of Act 18 of 2023**

**3.** (1) Paragraph 20 of the Fourth Schedule to the Income Tax Act, 1962, is hereby amended—

*(a)* by the substitution in subparagraph (1) for the words in item *(a)* preceding subitem (i) of the following words:

> "more than **[R1 million]**<u>R1 800 000</u> and the final or last estimate of taxable income submitted by that provisional taxpayer in terms of paragraph 19(1)(*a*) or (*b*) in respect of that year of assessment is less than 80 per cent of the amount of the provisional taxpayer's taxable income, the Commissioner must impose a penalty, which is deemed to be a percentage based penalty imposed under Chapter 15 of the Tax Administration Act, equal to 20 per cent of the difference between—";

*(b)* by the substitution in subparagraph (1) for the words in item *(b)* preceding subitem (i) of the following words:

> "**[R1 million]**<u>R1 800 000</u> or less and the final or last estimate of taxable income submitted by that provisional taxpayer in terms of paragraph 19(1)(*a*) or (*b*) in respect of that year of assessment is less than 90 per cent of the amount of the provisional taxpayer's taxable income and is also less than the basic amount applicable to that estimate, as contemplated in paragraph 19(1)(*d*), the Commissioner must impose a penalty, which is deemed to be a percentage based penalty imposed under Chapter 15 of

the Tax Administration Act, equal to 20 per cent of the difference between—

"; and

*(c)* by the addition in subparagraph (1) of the following further proviso:

"<u>: Provided further that, for purposes of this subparagraph, the estimate will be deemed to be equal to any payment made by the provisional taxpayer in accordance with paragraph 21 or 23, in relation to such estimate, or nil where no such payment was made</u>.".

(2) Subsection (1)*(a)* and *(b)* are deemed to have come into operation on 1 March 2026 and applies to years of assessment commencing on or after this date.

(3) Subsection (1)*(c)* is deemed to have come into operation on 25 February 2026.

**Amendment of section 1 of Act 91 of 1964, as amended by section 1 of Act 95 of 1965, section 1 of Act 57 of 1966, section 1 of Act 105 of 1969, section 1 of Act 98 of 1970, section 1 of Act 71 of 1975, section 1 of Act 112 of 1977, section 1 of Act 110 of 1979, sections 1 and 15 of Act 98 of 1980, section 1 of Act 89 of 1984, section 1 of Act 84 of 1987, section 32 of Act 60 of 1989, section 51 of Act 68 of 1989, section 1 of Act 59 of 1990, section 1 of Act 19 of 1994, section 34 of Act 34 of 1997, section 57 of Act 30 of 1998, section 46 of Act 53 of 1999, section 58 of Act 30 of 2000, section 60 of Act 59 of 2000, section 113 of Act 60 of 2001, section 131 of Act 45 of 2003, section 66 of Act 32 of 2004, section 85 of Act 31 of 2005, section 7 of Act 21 of 2006, section 10 of Act 9 of 2007, section 4 of Act 36 of 2007, section 22 of Act 61 of 2008, section 1 of Act 32 of 2014, section 20 of Act 23 of 2015, section 11 of Act 33 of 2019, section 9 of Act 24 of 2020, section 11 of Act 21 of 2021, section 7 of Act 16 of 2022 and section 5 of Act 4 of 2026**

**4.** Section 1 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), is hereby amended by the insertion after the definition of "importer" of the following definition:

"**international carnet**" means an international customs document contemplated in sections 38(1)*(a)*(iv) and 38(3)(*a*A), issued in terms of an international agreement intended to facilitate the temporary importation and exportation of certain goods covered by a guarantee for any duties and taxes that may be, or may become, payable on such goods;".

**Amendment of section 20 of Act 91 of 1964 as amended by section 4 of Act 95 of 1965, section 8 of Act 105 of 1969, section 1 of Act 86 of 1982, section 6 of Act 84 of 1987, section 14 of Act 59 of 1990, section 14 of Act 45 of 1995, section 59 of Act 30 of 1998, section 41 of Act 19 of 2001, section 88 of Act 31 of 2005, section 10 of Act 32 of 2014 and section 13 of Act 13 of 2017**

**5.** Section 20 of the Customs and Excise Act, 1964, is hereby amended by the deletion in subsection (1)*(a)* of the expression "in pursuance of any permission granted under the provisions of section 31(2)".

**Amendment of section 38 of Act 91 of 1964, as amended by section 3 of Act 44 of 1969, section 13 of Act 105 of 1969, section 5 of Act 71 of 1975, section 4 of Act 105 of 1976, section 2 of Act 89 of 1983, section 9 of Act 84 of 1987, section 18 of Act 59 of 1990, section 28 of Act 45 of 1995, section 123 of Act 60 of 2001,**

**sections 32 and 91 of Act 61 of 2008, section 25 of Act 32 of 2014, section 9 of Act 16 of 2022, section 6 of Act 43 of 2024 and section 7 of Act 4 of 2026**

**6.** (1) Section 38 of the Customs and Excise Act, 1964, is hereby amended—

*(a)* by the substitution in paragraph *(a)* of subsection (3) for the words preceding subparagraph (i) of the following words:

"Every exporter of any goods shall, subject to paragraph *(a*A*)*, before such goods are exported from the Republic, deliver, during the hours of any day prescribed by rule, to the Controller a bill of entry in the prescribed form, but the Commissioner may—";

*(b)* by the insertion in subsection (3) of the following paragraph after paragraph *(a)*:

"*(a*A*)* Subject to the permission of the Controller, goods temporarily exported under an international carnet need not be entered in terms of paragraph *(a)*."; and

*(c)* by the insertion of the following subsection after subsection (3):

"(3A) The Commissioner may, for purposes of subsection (1)*(a)*(iv) and subsection (3)*(a)* read with *(a*A*)*, prescribe requirements for the use of an international carnet when goods are temporarily imported or exported, which may include—

*(a)* the types of international carnets;

*(b)* the issuing, validity period and replacement of such carnets;

*(c)* requirements in relation to associations guaranteeing the payment of any duties and taxes in respect of goods imported or exported on authority of such carnets;

*(d)* the manner of submission of such carnets to the Commissioner;

*(e)* requirements in relation to release of the relevant goods on authority of such carnets; and

*(f)* any other matter which may be necessary or useful for purposes of administering the use of such carnets.".

(2) Subsection (1) comes into operation on a date to be determined by the Minister by notice in the Government *Gazette*.

**Amendment of section 54D of Act 91 of 1964, formerly section 47F of Act 91 of 1964, as inserted by section 139 of Act 45 of 2003 and renumbered by section 32 of Act 16 of 2004**

**7.** (1) Section 54D of the Customs and Excise Act, 1964, is hereby amended—

*(a)* by renumbering the existing provision as paragraph *(a)*; and

*(b)* by the addition of the following paragraph after paragraph *(a)*:

"*(b)* Despite the period for claiming refunds under this Act, a refund of carbon tax paid in terms of the Carbon Tax Act, 2019, must be claimed in accordance with the timeframes contemplated in section 17A of that Act, and as provided for in an item contemplated in paragraph *(a)*.".

(2) Subsection (1) comes into operation on a date to be determined by the Minister by notice in the Government *Gazette*.

**Amendment of section 75 of Act 91 of 1964, as amended by section 13 of Act 95 of 1965, section 10 of Act 57 of 1966, section 8 of Act 85 of 1968, section 24 of Act 105 of 1969, section 8 of Act 103 of 1972, section 2 of Act 68 of 1973, section 9 of Act 71 of 1975, section 27 of Act 112 of 1977, section 58 of Act 93 of 1978,**

**section 10 of Act 110 of 1979, section 19 of Act 86 of 1982, section 6 of Act 89 of 1984, section 11 of Act 101 of 1985, sections 9 and 52 of Act 52 of 1986, section 23 of Act 84 of 1987, section 8 of Act 69 of 1988, section 13 of Act 68 of 1989, section 29 of Act 59 of 1990, section 13 of Act 61 of 1992, section 7 of Act 98 of 1993, section 10 of Act 19 of 1994, section 53 of Act 45 of 1995, section 61 of Act 30 of 2000, section 50 of Act 19 of 2001, section 130 of Act 60 of 2001, section 75 of Act 30 of 2002, section 109 of Act 74 of 2002, section 146 of Act 34 of 2003, section 27 of Act 34 of 2004, section 92 of Act 31 of 2005, section 70 of Act 20 of 2006, section 95 of Act 35 of 2007, section 99 of Act 60 of 2008, section 63 of Act 32 of 2014, section 16 of Act 13 of 2017**

**8.** Section 75 of the Customs and Excise Act, 1964, is hereby amended—

*(a)* by the substitution in subsection (10) for paragraph *(a)* of the following paragraph:

"*(a)* <u>(i)</u> No goods may be **[entered or acquired]** <u>admitted</u> under rebate of duty until the person **[so]** entering **[or acquiring]** them has furnished such security as the Commissioner may require and has complied with such other conditions (including registration with the Commissioner of his or her premises and plant) as may be prescribed by rule or in the notes to Schedule No. 3, 4 or 6 in respect of any goods specified in any item of such Schedule: Provided that the Commissioner may <u>on application and</u> subject to such conditions as he may in each case impose, exempt with or without retrospective effect, any such person from the provisions of this subsection <u>to the extent that the non-compliance pertains to a condition or requirement that must have been complied with prior to entry for home consumption in terms of Schedule 3, 4 or 6</u>.

(ii) An exemption contemplated in subparagraph (i) may be granted only if it is in respect of non-compliance relating to—

*(aa)* the registration of a person, premises or plant;

*(bb)* the licensing, approval or designation of premises, plant, a warehouse, a facility or an activity; or

*(cc)* the furnishing of security.”;

*(b)* by the substitution in subsection (10) for paragraph *(b)* of the following paragraph:

“*(b)* Application for **[such]** an exemption contemplated in paragraph *(a)*(i) for the purpose of applying for a refund of duty shall be made to the Commissioner within six months from any date specified in section 40(3)*(b)*(i), (ii) or (iii), as the circumstances may require.”;

*(c)* by the substitution in paragraph *(c)* for the words preceding subparagraph (i) of the following words:

“For the purposes of the application of section 40(3) to any **[such]** exemption contemplated in paragraph *(a)*(i)—”;

*(d)* by the substitution in paragraph *(c)* for subparagraph (i) of the following subparagraph:

“(i) any bill of entry passed in relation to goods in respect of which such exemption is granted **[under paragraph *(a)* of this subsection]**, shall be deemed to have been passed in error by reason of duty having been paid on goods intended for purposes or use under rebate of duty under section 75;”; and

*(e)* by the substitution in paragraph *(c)* for subparagraph (ii) of the following subparagraph:

"(ii) the duty paid on the goods concerned, shall be deemed to have been paid on the date on which **[the]** <u>such</u> exemption **[referred to in subparagraph (i)]** was granted.".

**Amendment of section 20 of Act 89 of 1991, as amended by section 25 of Act 136 of 1992, section 33 of Act 97 of 1993, section 35 of Act 27 of 1997, section 94 of Act 30 of 1998, section 91 of Act 53 of 1999, section 157 of Act 60 of 2001, section 175 of Act 45 of 2003, section 47 of Act 16 of 2004, section 104 of Act 32 of 2004, section 38 of Act 21 of 2006, section 14 of Act 9 of 2007, section 35 of Act 18 of 2009, section 30 of Act 8 of 2010, section 29 of Act 21 of 2012, section 176 of Act 31 of 2013, section 99 of Act 43 of 2014, section 26 of Act 23 of 2015, section 7 of Act 22 of 2018, section 19 of Act 33 of 2019, section 20 of Act 24 of 2020, section 31 of Act 20 of 2022**

**9.** Section 20 of the Value-Added Tax Act, 1991 (Act No. 89 of 1991), is hereby amended—

*(a)* by the addition in subsection (4) after paragraph *(g)* of the following paragraph:

"<u>(*g*A) where a supplier makes a supply of second-hand goods to a "qualifying purchaser" as defined in the regulations issued by the Minister in terms of section 74(1) read with paragraph *(d)* of the definition of exported, and input tax contemplated in paragraph *(b)* of the definition of input tax was deductible in respect of the second-hand goods, the tax invoice must further contain the amount of such input tax</u>:";

*(b)* by the addition in subsection (5) after paragraph *(e)* of the following paragraph:

"(*e*A) where a supplier makes a supply of second-hand goods to a "qualifying purchaser" as defined in the regulations issued by the Minister in terms of section 74(1) read with paragraph *(d)* of the definition of exported, and input tax contemplated in paragraph *(b)* of the definition of input tax was deductible in respect of the second-hand goods, the tax invoice must further contain the amount of such input tax :"; and

*(c)* by the insertion in subsection (8) after paragraph *(f)* of the following proviso:

": Provided that in the case of a recipient that is a "dealer" as defined in section 1 of the Second-Hand Goods Act, 2009 (Act No. 6 of 2009) further records must be kept by the recipient as contemplated in the following sections of the said Act:

*(aa)* section 21 and any Regulations thereto;

*(bb)* section 24 and any Regulations thereto in respect of second-hand motor vehicles; and

*(cc)* section 26 and any Regulations thereto in respect of second-hand "communication equipment" as defined in section 1 of the said Act.".

**Amendment of section 28 of Act 89 of 1991, as amended by section 29 of Act 136 of 1992, section 79 of Act 30 of 2000, section 44 of Act 5 of 2001, section 158 of Act 60 of 2001, section 118 of Act 74 of 2002, section 179 of Act 45 of 2003, section 37 of Act 32 of 2005, section 32 of Act 36 of 2007, section 41 of Act 61 of 2008, section 31 of Act 8 of 2010, section 271 read with paragraph 121 of Schedule 1 of Act 28 of 2011 and section 31 of Act 21 of 2012**

**10.** (1) Section 28 of the Value-Added Tax Act, 1991, is hereby amended—

*(a)* by the substitution in subsection (1) for the words that precede paragraph *(a)* of the following words:

> "Every vendor shall, within the period ending on the **[twenty-fifth]**<u>last business</u> day of the first month commencing after the end of a tax period relating to such vendor or, where such tax period ends on or after the first day and before the **[twenty-fifth]**<u>last business</u> day of a month, within the period ending on such **[twenty-fifth]**<u>last business</u> day—";

*(b)* by the deletion in subsection (1) of item (ii) of the proviso; and

*(c)* by the substitution in subsection (1) for item (iii) of the proviso of the following item:

> "(iii) a vendor registered with the Commissioner to submit returns electronically is deemed to have submitted the return and made payment within the period contemplated in subsection (1) if the vendor submits the returns and makes full payment of the amount of tax electronically and in the prescribed form and manner within the period ending on the last business day of the month **[during which that twenty-fifth day falls]**.".

(2) Subsection (1) will come into operation on 1 April 2027.

**Amendment of section 190 of Act 28 of 2011 as amended by section 28 of Act 13 of 2017, section 71 of Act 39 of 2013, section 53 of Act 44 of 2014, section 60 of Act 23 of 2015, section 21 of Act 22 of 2018 and section 34 of Act 24 of 2020**

**11.** Section 190 of the Tax Administration Act, 2011 (Act No. 28 of 2011) is hereby amended by the substitution in subsection (5A) for the words preceding paragraph *(a)* of the following words:

> "If a person who carries on the 'business of a bank' as defined in the Banks Act, 1990 (Act No. 94 of 1990), holds an account on behalf of a client into which an amount referred to in subsection (5) is <u>or will be</u> deposited, reasonably suspects that the payment of the amount is related to a tax offence, the person must immediately report the suspicion to SARS in the prescribed form and manner and not proceed with the carrying out of any transaction in respect of the amount for a period not exceeding two business days unless—".

**Amendment of section 191 of Act 28 of 2011 as amended by section 61 of Act 23 of 2015, and section 39 of Act 33 of 2019**

**12.** **(1)** Section 191 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (2) for paragraph *(a)* of the following paragraph:

> "*(a)* for which the period referred to in section 164(6) <u>or 215(3)</u> has not expired or suspension of payment under section 164 exists; or".

(2) Subsection (1) will come into operation on a date as determined by the Minister by notice in the Government *Gazette*.

**Amendment of section 215 of Act 28 of 2011 as amended by section 58 of Act 44 of 2014**

**13.** (1) Section 215 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (3) for the words preceding paragraph *(a)* of the following words:

> "During the period commencing on the day that SARS receives the 'remittance request', and ending **[21]**<u>10</u> business days after notice has been given of SARS' decision, no collection steps relating to the 'penalty' amount may be taken unless SARS has a reasonable belief that there is—".

(2) Subsection (1) will come into operation on a date as determined by the Minister by notice in the Government *Gazette*.

**Amendment of section 229 of Act 28 of 2011 as amended by section 75 of Act 21 of 2012 and section 67 of Act 23 of 2015**

**14.** (1) Section 229 of the Tax Administration Act, 2011, is hereby amended—

*(a)* by the renumbering of the current section to subsection (1);

*(b)* by the insertion of the following subsection after subsection (1):

> <u>"(2) The applicant may, in accordance with the relevant provisions of a tax Act, excluding any provision relating to objection and appeal, simultaneously apply for the remission of interest imposed in respect of the 'default'.</u>".

(2) Subsection (1) is deemed to have come into operation on 1 March 2026 and applies to applications received on or after that date.

**Amendment of section 230 of Act 28 of 2011, as amended by section 78 of Act 39 of 2013**

**15.** (1) Section 230 of the Tax Administration Act, 2011, is hereby amended by the substitution for the words preceding paragraph (a) of the following words:

"The approval by a senior SARS official of a voluntary disclosure application and relief granted under section 229(1), together with any remission of interest under section 229(2), must be evidenced by a written agreement between SARS and the qualifying person who is liable for the outstanding tax debt in the prescribed format and must include details on—".

(2) Subsection (1) is deemed to have come into operation on 1 March 2026 and applies to applications received on or after that date.

**Amendment of section 231 of Act 28 of 2011, as amended by section 76 of Act 21 of 2012 and section 79 of Act 39 of 2013**

**16.** (1) Section 231 of the Tax Administration Act, 2011, is hereby amended by the substitution for paragraph *(a)* of the following paragraph:

"*(a)* withdraw any relief granted under section 229(1);".

(2) Subsection (1) is deemed to have come into operation on 1 March 2026 and applies to applications received on or after that date.

**Amendment of section 256 of Act 28 of 2011 as amended by section 89 of Act 21 of 2012, section 85 of Act 39 of 2013, section 64 of Act 44 of 2014, section 72 of Act 23 of 2015, section 46 of Act 33 of 2019 and section 29 of Act 16 of 2022**

**17.** (1) Section 256 of the Tax Administration Act, 2011, is hereby amended by the substitution in subsection (3)*(b)* for subparagraph (iii) of the following subparagraph:

"(iii) that may not be recovered for the period specified in section 164(6) <u>or 215(3)</u>; or".

(2) Subsection (1) will come into operation on a date as determined by the Minister by notice in the Government *Gazette*.

**Amendment of section 52 of Act 44 of 2014**

**18.** Section 52 of the Tax Administration Laws Amendment Act, 2014 (Act No. 44 of 2014), is hereby amended by the substitution for subsection (2) of the following subsection:

"(2) Subsection (1) **[comes into operation on a date determined by the Minister of Finance by notice in the Gazette]** is deemed to have come into operation on 20 January 2015.".

**Short title and commencement**

**19.** (1) This Act is called the Second Tax Administration Laws Amendment Act, 2026.

(2) Save in so far as is otherwise provided for in this Act, or the context otherwise indicates, the amendments effected by this Act come into operation on the date of promulgation of this Act.