

SOUTH AFRICAN REVENUE SERVICE

NO. 7272

20 March 2026

**DATE OF COMMENCEMENT OF SECTIONS 18(1) AND 22(1)(a) OF THE TAX
ADMINISTRATION LAWS AMENDMENT ACT, 2023 (ACT NO. 18 OF 2023)**

In terms of sections 18(2) and 22(2)(a) of The Tax Administration Laws Amendment Act, 2023 (Act No. 18 of 2023), I, Enoch Godongwana, Minister of Finance, hereby determine that sections 18(1) and 22(1)(a) will come into effect on the date on which section 30 of the Financial Intelligence Centre Act, 2001 (Act No.38 of 2001) comes into effect.



E GODONGWANA
MINISTER OF FINANCE