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SOUTH AFRICAN REVENUE SERVICE

NO. 8027 **16 October 2026**

PUBLICATION OF EXPLANATORY SUMMARY OF THE TAX ADMINISTRATION LAWS AMENDMENT BILL, 2026

Notice is hereby given in terms of Rule 276(1)*(b)* of the Rules of the National Assembly that the Minister of Finance intends to introduce the Tax Administration Laws Amendment Bill, 2026, in the National Assembly in the near future. The explanatory summary of the Bill is hereby published in accordance with Rule 276(1)*(c)* of the Rules of the National Assembly.

The Bill provides for the amendment of 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 regard 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, unless the Commissioner is satisfied that the failure to make payment was not due to the intention to postpone payment or negligence by the provisional taxpayer;

- 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, 1964; 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;

- 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 regard 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.