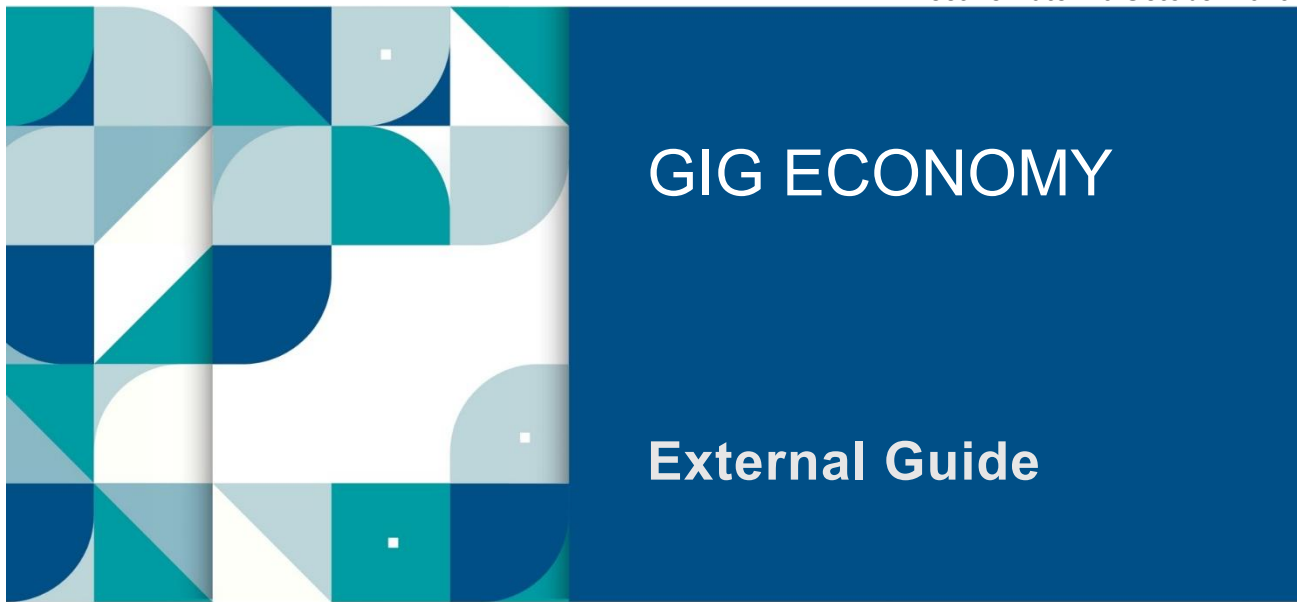




TAXATION OF INCOME RECEIVED BY SOCIAL MEDIA INFLUENCERS AND CONTENT CREATORS

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1 PURPOSE

- a) This guide helps social media influencers and content creators to understand their tax obligations relating to amounts received or accrued from the gig economy.

2 WHO IS THIS GUIDE FOR?

2.1 Scope

- a) This guide explains how social media influencers and content creators should determine their tax obligations, and outlines the applicable legislative requirements.

2.2 What Is a Gig Economy?

- a) The gig economy is a labour market characterised by short-term, flexible, freelance, or platform-enabled work arrangements, rather than traditional permanent employment.
- b) It includes platform-enabled income activities such as social commerce, creator commerce, affiliate marketing, digital products, subscriptions, online courses, and freelance digital services.
- c) Persons participating in the gig economy may work under a variety of arrangements. Depending on the facts and circumstances, a person may operate independently, work as an employee, provide services through a labour broker, or conduct activities through a company or other entity. The classification of the relationship does not depend only on the description used in the contract, and must be determined under the applicable legal requirements.
- d) The types of gig work include digital marketing (social media influencers/content creators), platform-based services (such as Uber, Bolt, Mr D), Skilled Freelance Work, and Manual and Local Services.

2.3 Who Are Social Media Influencers?

- a) Social media influencers may be categorised as nano, micro, macro, mega, or expert influencers based on the number of followers.
- b) They are individuals with a dedicated audience on social media or digital platforms, and who can influence opinion, behaviour, or purchasing decisions through their authority, knowledge, position, or relationship with their audience.
- c) They have credibility within a specific niche (for example, finance, lifestyle, or education), and their audiences trust their opinions and recommendations.
- d) Brands and organisations often collaborate with social media influencers and content creators to promote products, services, awareness campaigns, or public messaging.

2.4 Who Are Digital Content Creators?

- a) Content creators are individuals or teams who produce digital content for platforms such as YouTube, Instagram, TikTok, X (formerly Twitter), OnlyFans, blogs, or podcasts. This content may be educational, entertaining, or promotional.
- b) Their main focus is creating high-quality, engaging content, regardless of audience size.
- c) Not all content creators are social media influencers, although many social media influencers are also content creators.

2.5 What Are Agencies?

- a) Agencies are businesses that manage social-media influencer marketing or content creation on behalf of brands, public institutions, or individuals. They serve as intermediaries between social media influencers or content creators, and the clients who pay them (payer).
- b) These agencies handle social-media influencer identification, vetting, contracting, and campaign management.
- c) They offer strategic planning, analytics, and reporting services and ensure that legal and compliance standards are met during campaigns.

3 HOW DOES SARS VIEW SOCIAL MEDIA INFLUENCERS AND DIGITAL CONTENT CREATORS FOR TAX PURPOSES?

- a) SARS recognises Social Media Influencers, Digital Content Creators, and the Gig Economy as named taxpayer segments within its segmentation model. Social media influencers and content creators who earn income from their activities are therefore viewed as modern entrepreneurs who, depending on their facts and circumstances, are likely to be carrying on a trade (which includes running a business activity).
- b) Income earned from creating content; promoting products or services; affiliate marketing; advertising revenue; sponsorships; subscriptions; brand partnerships; and similar activities is normally taxable and must be considered for tax purposes.
- c) Many social media influencers and content creators operate as sole proprietors, meaning that the individual and the business are legally the same person. The income earned from these activities must be declared in an income tax return (ITR12 return) together with any other income earned (such as employment, rental, or interest income). You will probably have provisional-tax obligations if you earn income as an influencer or content creator (please see the discussion in section 6 below for more details).

4 BUSINESS TYPE AND TAX OBLIGATIONS

4.1 Sole Proprietorship/Self-Employed

- a) Register for personal income tax (PIT) in your own name if you operate as a sole proprietor (that is, a self-employed individual). For more details, refer to: <https://www.sars.gov.za/individuals/how-do-i-register-for-tax/>.
- b) The person must also determine if they are a “provisional taxpayer” as defined in paragraph 1 of the Fourth Schedule to the Act. A person who derives income other than remuneration may be a provisional taxpayer, subject to the exclusions contained in that definition.
- c) A sole proprietor must declare the income and allowable expenditure from the business activities in the relevant part of the ITR12 return.
- d) A sole proprietor or self-employed individual must register for Value-Added Tax (VAT) once the total value of taxable supplies exceeds the compulsory-registration threshold of R2.3 million in a 12-month period. For more details, refer to: <https://www.sars.gov.za/types-of-tax/value-added-tax/register-for-vat/>. A sole proprietor must register for employees’ tax (Pay-As-You-Earn, or PAYE) if the proprietor has employees and meets the applicable requirements. For more details, refer to: <https://www.sars.gov.za/types-of-tax/pay-as-you-earn/registering/>.

4.2 A Company

- a) The entity must be registered with the Companies and Intellectual Property Commission (CIPC), after which it will receive a Company Income Tax (CIT) number.
- b) The company is liable for provisional tax and must submit an Income Tax Return for Companies (ITR14).
- c) The entity must register for VAT if the applicable compulsory-registration requirements are met, and for PAYE if it has employees and meets the applicable requirements.

4.3 How to Register with SARS

- a) To register an individual or company for a specific tax type, visit the SARS website and select the relevant tax type from the Types of Tax (<https://www.sars.gov.za/types-of-tax/>) page. Each tax type provides information on registration, filing, and related SARS processes, including payment arrangements and disputes.

5 WHAT INCOME MUST BE DECLARED?

5.1 Core Principle

- a) A cash or non-cash benefit received by a social media influencer or content creator as consideration for services rendered, content produced, publicity, or another contractual obligation will ordinarily constitute gross income for tax purposes.
- b) “Gross income” is defined in section 1(1) of the Income Tax Act 58 of 1962 (the IT Act). In broad terms, the definition includes the total amount, in cash or otherwise, received by or accrued to or in favour of a taxpayer during the year of assessment. The definition differs for residents and non-residents and also contains specific inclusions. These principles are explained further in point 5.2 below.
- c) In terms of the IT Act, SARS will consider the following income as taxable:
 - i) Cash payments and Commissions: This includes all moneys received for brand collaborations, sponsored content, and affiliate marketing.
 - ii) Non-monetary compensation: Products, services, trips, clothing, gadgets, experiences, or barter transactions received in return for agreed deliverables may form part of gross income and must be included at their money value when received or accrued. A genuinely unsolicited gift that is not linked to services, content, or another business obligation is not automatically taxable and must be considered on its particular facts.
- d) Brand-provided products, beauty treatments, fashion items, hotel stays, air tickets, event access, phones, household goods, or recurring Public Relations (PR) packages in exchange for publicity can still constitute gross income, even if these items may not pass through a payroll or conventional invoicing system.
- e) The following list of income that must be declared is not exhaustive:
 - i) Campaign fees
 - ii) Retainers
 - iii) Affiliate income
 - iv) Platform income
 - v) Usage and licensing fees
 - vi) Appearance fees
 - vii) Trade, gifting, travel, accommodation, or experiences linked to deliverables
- f) If a benefit is received because of your activities as a social media influencer or content creator, and relates to performance under a contract, it is likely to constitute gross income.

5.2 Income Received versus Income Accrued

- a) An amount received by, or accrued to, a social media influencer or content creator during a year of assessment must be included in that person's gross income for that year.
- b) Income referred to in this Guide means "gross income" as defined in section 1(1) of the IT Act, unless the context indicates otherwise. In the case of a resident, gross income generally includes the total amount, in cash or otherwise, received by or accrued to or in favour of that resident. In the case of a non-resident, it generally includes the total amount, in cash or otherwise, received by or accrued to or in favour of that non-resident from a source within, or deemed to be within, South Africa. Receipts or accruals of a capital nature are generally excluded, except for amounts specifically included under paragraphs (a) to (n) of the definition.
- c) The concepts of *receipt* and *accrual* are accordingly separate bases for inclusion in gross income. An amount is "received" when it is received by the taxpayer for the taxpayer's own benefit. An amount "accrues" when the taxpayer becomes unconditionally entitled to it under an oral or written agreement. Accrual does not depend on when the amount is paid into a bank account. Whether an amount has accrued depends on the terms of the agreement: performance of the work will not necessarily result in accrual if the right to payment remains subject to approval, delivery, agreed metrics, a cancellation period, or another condition.

6 DETERMINE WHERE THE INCOME IS TAXABLE

6.1 Taxation in South Africa

- a) South Africa has a residence-based tax system, which means residents are taxed on their worldwide income, irrespective of where their income was earned, subject to certain exclusions. However, non-residents are taxed on income earned from a South African source.
- b) Because tax systems differ from country to country, there is a chance that the same income may be taxed twice. Double Tax Agreements (DTAs) provide relief to reduce or prevent this double taxation.
- c) DTAs allocate taxing rights between South Africa and the other contracting state according to the nature of the particular income and the relevant treaty provisions. Income derived by a social media influencer or content creator may, depending on the facts, fall under an article dealing with business profits, employment income, entertainers, royalties, or another category of income. The applicable article, and any relief from South African tax, must therefore be determined under the particular DTA. It should not be assumed that all amounts earned by a social media influencer or content creator constitute remuneration or qualify for an employment-income exemption.
- d) The source of income is relevant when determining whether foreign tax credits may be claimed under section 6quat of the IT Act, by the social media influencer or content creator, because this relief helps prevent or reduce double taxation. Correctly identifying the source of income also supports accurate classification in the ITR12 return. For more information on section 6quat relief, refer to SARS Interpretation Note 18 (IN 1–20): <https://www.sars.gov.za/legal-counsel/interpretation-rulings/interpretation-notes/in-1-20/>.
- e) For companies, the financial statements and ITR14 return provide the basis for determining taxable income. The calculation begins with the accounting profit or loss before tax, as reflected in the Statement of Profit or Loss and Other Comprehensive Income. The calculation is then adjusted for differences between the accounting and tax treatment of income and expenditure. Refer to the Guide to Complete the Income Tax Return (ITR14) for Companies: <https://www.sars.gov.za/guide-to-complete-the-income-tax-return-itr14-for-companies/>.

6.2 Income from Trade

- a) For ordinary service income, the place where the services are performed is generally an important, and often decisive, source factor. However, the source-enquiry requires the originating cause of the particular income to be identified and located. A receipt may relate partly to services and partly to

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intellectual property, licensing rights, royalties, or platform rights. Services performed in more than one country may require apportionment.

- b) To the extent that an amount is consideration for ordinary services physically performed in South Africa, the amount will generally be regarded as derived from a South African source. This may apply even if:
 - i) The brand is international (US, EU, etc.).
 - ii) Payment comes via global platforms (PayPal, Stripe, Wise, Patreon, YouTube AdSense, TikTok Creator Fund, etc.).

This conclusion does not necessarily apply to an amount, or part of an amount, attributable to intellectual property, licensing rights, royalties, platform rights, or services performed outside South Africa. The originating cause of each component of the income must be identified and located, and apportionment may be required.

- c) The social media influencer or content creator must declare the rand-equivalent as gross income on the ITR12 return under the appropriate trade or business source code. The foreign-currency amount must be translated in accordance with section 25D of the IT Act, having regard to the nature and timing of the amount and whether the taxpayer is entitled to, and has elected to, use an average exchange rate. SARS average exchange rates are available on the SARS website: <https://www.sars.gov.za/legal-counsel/legal-counsel-publications/average-exchange-rates/>.

7 IDENTIFY ALLOWABLE EXPENSES AND KEEP RECORDS

- a) Expenditure or losses may be deductible under section 11(a) of the IT Act to the extent that they are actually incurred in the production of income, in carrying on a trade, and are not of a capital nature. Section 23(g) limits a deduction to the extent that the expenditure was incurred for purposes of trade.
- b) There is no automatic or unlimited deduction. Private expenditure is not deductible, and expenditure for both private and trade purposes must be disallowed or apportioned as appropriate. This is particularly relevant to clothing, cosmetics, phones, internet expenses, travel, accommodation, cameras, and home-office expenditure.
- c) Records must be retained for the applicable period under the Tax Administration Act No.28 of 2011. The period is generally five years, calculated in accordance with that Act, but records may have to be kept for longer where, for example, an audit, investigation, objection, or appeal is in progress. Examples of records include:
 - i) Contracts
 - ii) Invoices issued
 - iii) Valuation records for barter transactions and non-cash benefits
 - iv) Receipts
 - v) Bank statements
 - vi) Proof of posting linked to campaigns, including screenshots, URLs, timestamps, campaign references, engagement reports, and archived proof for deleted or time-limited posts
 - vii) Payment-platform statements, including PayPal, Stripe, Wise, Patreon, TikTok Creator Fund, YouTube AdSense, affiliate network reports, and other platform payout summaries
 - viii) Brand deal briefs, campaign briefs, statements of work, purchase orders, deliverable schedules, and correspondence confirming agreed fees, barter arrangements, or benefits in kind
 - ix) Creator Fund, AdSense, subscription, membership, livestream, digital product, and affiliate marketing summaries showing amounts received, accrued, withheld, or converted into rand
 - x) PR gift ledgers showing each item received, the brand or agency that provided it, the estimated market value, the campaign or deliverable linked to it, and whether it was retained, used, returned, donated, or disposed of

8 EMPLOYEE OR INDEPENDENT CONTRACTOR CLASSIFICATION

- a) The definition of “remuneration” in paragraph 1 of the Fourth Schedule excludes certain amounts paid or payable for services rendered in the course of an independent trade, subject to the precise statutory requirements and limitations. Independent contractor income is therefore not unconditionally excluded from remuneration.

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- b) The statutory provisions must be applied in accordance with their wording, including the applicable independence, control/supervision, and premises requirements, as well as the deeming rules. The enquiry should be undertaken with reference to the particular facts and Interpretation Note 17 (IN 1–20): <https://www.sars.gov.za/legal-counsel/interpretation-rulings/interpretation-notes/in-1-20/>.
- c) Two tests are applied to determine whether the social media influencer or content creator is an independent contractor: the statutory test and the common law test. The statutory provisions must be applied first, and where necessary the common law dominant impression test must be used to determine the true nature of the relationship.
- d) Classification as an employee or independent contractor affects whether employees' tax must be deducted. If, after applying the statutory tests and, where necessary, applying the common law dominant impression test, the person is found to be an independent contractor for employees' tax purposes, an amount paid or payable for the services rendered in the course of that person's independent trade will generally be excluded from "remuneration". The payer will therefore generally not be required to deduct employees' tax from that amount, provided that no other provision of the Fourth Schedule requires withholding.
- e) Where a payment constitutes remuneration, a person that is an "employer" as defined in the Fourth Schedule must deduct employees' tax, subject to the territorial application of the Fourth Schedule and the other applicable requirements, and pay the amount to SARS within the prescribed period.
- f) When determining whether a content creator or social media influencer is an employee or an independent contractor, one may consider factors such as the degree of control exercised by the client; the extent of supervision; whether the individual provides services to multiple clients; the ability to determine their own working hours; the use of their own equipment and resources; and the overall nature of the contractual relationship. No single factor is conclusive, and each case must be considered on its own facts and circumstances.
- g) To distinguish between an employee and an independent contractor, consider both the written agreement and the actual relationship and conduct of the parties. The contractual label is not decisive. For further guidance, refer to SARS Interpretation Note 17 (linked above).

9 PROVISIONAL TAX

- a) Provisional tax is a method of paying normal tax in advance for a year of assessment. It is calculated under the Fourth Schedule using estimated taxable income, the applicable tax rates, rebates, and credits, less relevant prior payments and employees' tax credits. For example, a person earning remuneration and taxable business income may be liable for both PAYE and provisional tax.
- b) Most social media influencers and content creators who earn income outside formal employment may be liable for provisional tax if they receive income other than remuneration. This is relevant because many social media influencers and content creators earn irregular campaign income from which PAYE may not be withheld. A person may thus be a provisional taxpayer because they derive income other than remuneration, subject to the exclusions in the definition of "provisional taxpayer". This is a separate enquiry from whether the person is an independent contractor.
- c) A provisional tax payment is calculated under the Fourth Schedule using estimated taxable income and the applicable rates, rebates, credits, and prior payments; it is not calculated merely by applying a marginal rate.
- d) Provisional tax returns are generally submitted twice a year. A voluntary additional payment, often called a "top-up" payment, may be made where the first two payments are insufficient, including to limit interest on an outstanding amount. It is not a third provisional return.
- e) The first provisional tax payment must be made within six months from the start of the taxpayer's (individual's) year of assessment. The second provisional payment must be made on or before the last day of the taxpayer's year of assessment. If the last day of payment falls on a public holiday or weekend,

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the payment must be made on the last business day prior to the public holiday or weekend. For more information, access the SARS website: <https://www.sars.gov.za/types-of-tax/provisional-tax/>.

10 ASSESS TURNOVER TAX SUITABILITY

- a) The turnover tax regime is an alternative to the normal tax system for persons conducting their business activities as sole proprietors (self-employed), partnerships, close corporations, co-operatives, or companies. A business can choose to be taxed in terms of this regime where the qualifying turnover does not exceed R2.3 million (with effect from 1 April 2026).
- b) Turnover tax is payable by any person that is a registered micro-business and substitutes any normal tax or Capital Gains Tax (CGT) that may otherwise have been payable by the registered micro-business. Registration is always voluntary and no business is obliged to register even if it falls within the definition of “micro business”.
- c) Content creators and social media influencers may qualify for turnover tax if they meet the statutory requirements. With effect from 1 April 2026, the turnover-tax threshold increased from R1 million to R2.3 million. However, turnover tax should not be regarded as the default option for all social media influencers or content creators, as its suitability depends on factors such as costs, income sources, foreign-platform receipts, capital equipment, management fees, and potential VAT obligations.
- d) A business that is registered for turnover tax is not exempt from the obligation to withhold payroll and other taxes, such as PAYE, skills development levies (SDL), and unemployment insurance fund (UIF) contributions, or to account for VAT (if voluntarily registered as a VAT vendor).
- e) Content creators and social media influencers receiving income from multiple sources — including foreign platforms, agencies, sponsorships, affiliate programmes, and other business activities — should carefully assess whether turnover tax is appropriate for their circumstances before electing to register, considering the nature of their income, allowable deductions, and other applicable tax obligations. For more information on turnover tax, access the SARS website: <https://www.sars.gov.za/types-of-tax/turnover-tax/how-to-register/>.

11 DETERMINE WHETHER VAT REGISTRATION IS REQUIRED

- a) VAT is an indirect tax on the consumption of goods and services in South Africa, imposed under the Value-Added Tax Act No. 89 of 1991 (the VAT Act). Consumers generally pay VAT-inclusive prices when they purchase goods or services from VAT-registered businesses in South Africa.
- b) A person can register for VAT only if they are carrying on an enterprise. A “person” is defined in the VAT Act and includes, but is not limited to, an individual, company, partnership, trust fund, and a municipality.
- c) A content creator or a social media influencer that continuously or regularly supplies goods or services for a payment in money or otherwise (this includes any direct valuable benefit) is carrying on an enterprise. Where that content creator or social media influencer is a VAT vendor, supplies made in the course or furtherance of that enterprise will generally be taxable supplies. Examples of taxable supplies may include creating sponsored content for a brand; promoting products or services on social media in exchange for a payment; producing videos or digital content for a client; attending promotional events for a payment (in money or any benefit); or providing marketing and advertising services through social media platforms. Where these activities are conducted in the course or furtherance of an enterprise, the supplies may be subject to VAT if the applicable registration requirements are met.
- d) From 1 April 2026, a content creator or a social media influencer whose total value of taxable supplies in a period of 12 months exceeds R2.3 million is required to register as a vendor. A content creator or a social media influencer may register voluntarily if the total value of taxable supplies made by such content creator or a social media influencer in a period of 12 months exceeds R120 000. These amounts are based on the total value of taxable supplies (turnover), and not on the profit made after deducting expenses.

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- e) Content creators or social media influencers that are registered or required to register as VAT vendors must charge VAT at the standard rate on goods or services supplied in the course of carrying on their enterprise activities, unless the supply qualifies for an exemption or exception.
- f) The VAT component of a VAT-inclusive price is calculated by applying the tax fraction to the VAT-inclusive price of such a supply. For example: if the total price of an item is R1 150, the VAT amount is (R1 150 x 15/115) R150.
- g) A VAT-registered content creator or social media influencer may deduct the VAT incurred on the goods or services that are acquired by such content creator or social media influencer for the purpose of making taxable supplies, subject to certain conditions. If the content creator or social media influencer incurred VAT on goods or services acquired partly for the purpose of making taxable supplies, such VAT may be deducted as input tax to the extent that it was incurred for the purpose of making taxable supplies. Any VAT incurred by the content creator or social media influencer on goods or services acquired for the purpose of making non-taxable supplies may not be deducted as input tax. Certain expenses may not be claimed as input tax, even if the content creator is registered for VAT.
- h) VAT on Cross-Border Supplies: Content creators and social media influencers may provide services to foreign brands, agencies, or digital platforms. The VAT treatment of these services will depend on the specific facts and circumstances of each transaction and the applicable provisions of the VAT Act. In certain circumstances, services supplied to non-resident clients may qualify for zero-rating. Taxpayers must retain sufficient supporting documentation to substantiate the VAT treatment applied and seek professional advice where necessary. For more information on VAT, access SARS website: <https://www.sars.gov.za/types-of-tax/value-added-tax/>.
- i) **Electronic Services Supplied by Foreign Content Creators**
A foreign content creator must consider whether services supplied from outside South Africa are electronic services for VAT purposes. These services generally include paid services supplied electronically, including through the internet, subject to specific exclusions. This includes digital content, subscriptions, live-streamed or recorded content, and other electronically supplied services.

A foreign content creator that supplies electronic services to recipients in South Africa may have to register for VAT and charge VAT. In some cases, a platform or intermediary may be treated as the supplier. The VAT treatment depends on the contract, how the service is supplied, the role of any platform or intermediary, and the facts of each case. For more information on VAT and electronic services, access SARS website: <https://www.sars.gov.za/wp-content/uploads/Ops/Guides/Legal-Pub-FAQs-VAT02-FAQs-VAT-on-Supplies-of-Electronic-Services.pdf>.

12 ONGOING TAX-OBLIGATIONS CHECKLIST

- a) Register with SARS;
- b) Choose the appropriate operating structure;
- c) Assess whether you are a provisional taxpayer and, if so, submit provisional tax returns and make the required payments within the prescribed periods;
- d) Declare taxable cash and non-cash amounts, including benefits received as consideration for services or deliverables, and claim only allowable expenses when filing the annual return;
- e) Keep supporting records for the applicable retention period under the Tax Administration Act, and longer where required;
- f) Consider whether turnover tax is suitable and register if you qualify;
- g) Assess whether VAT registration is required and register if you qualify; and
- h) Assess whether PAYE registration is required and register if you qualify.

13 REFERENCES

13.1 LEGISLATION

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TYPE OF REFERENCE	REFERENCE
Legislation, Rules, Regulations, and Interpretation Notes administered by SARS	Income Tax Act No. 58 of 1962 Value Added Tax Act No. 89 of 1991 Tax Administration Act No. 28 of 2011 Interpretation Note 17 Interpretation Note 18
Other Legislation	None
International Instruments	None

14 DEFINITIONS AND ACRONYMS

[Glossary A–M | South African Revenue Service \(sars.gov.za\)](#)

[Glossary N–Z | South African Revenue Service\(sars.gov.za\)](#)

DISCLAIMER

The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation, and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation or seek a formal opinion from a suitably qualified individual.

For more information about the contents of this publication you may:

- i) Visit the SARS website at www.sars.gov.za;
- ii) Make a booking to visit the nearest SARS branch;
- iii) Contact your tax advisor or tax practitioner;
- iv) If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277); or
- v) If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 08:00 and 16:00 South African time).