

TAXPRACTICE

WEEKLY HIGHLIGHTS

WEEK OF 29 May - 04 Jun 2025
(Issue 21 -2025)

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TOP STORIES

SARS makes official announcement regarding the 2025 Tax filing season

SARS has officially announced that the 2025 Tax Filing Season will commence on 7 July 2025, running until 20 October 2025 for non-provisional taxpayers and until 19 January 2026 for provisional taxpayers and trusts.

As in previous years, SARS will implement its auto assessment process for a segment of taxpayers whose affairs are less complex. From July 7 to 20, 2025, selected taxpayers will receive SMS and/or email notifications informing them that they have been automatically assessed. If the information provided in the auto-assessment is accurate, no further action is required from the taxpayer. However, if any information is incomplete or incorrect, taxpayers are encouraged to make the necessary adjustments via eFiling or the SARS MobiApp and submit their tax return by 20 October 2025.

Taxpayers not selected for auto assessment, particularly those with more complex tax matters, will be able to submit their returns from 21 July 2025.

To enhance service and support during the 2025 Filing Season, SARS has introduced numerous improvements, including:

- Enhanced online filing platforms, including eFiling and the SARS MobiApp
- Extended customer service hours during peak periods
- Expanded content on interactive digital platforms, including step-by-step guidance and videos
- Strengthened data security measures to protect taxpayer information

Taxpayers are reminded to ensure their banking details and contact information (email and cell phone number) are accurate and up to date to facilitate efficient processing of refunds and to avoid visiting branches and instead make use of digital channels, unless an in-person appointment is absolutely necessary

Additional information may be accessed [here](#).

Filing season 2025: Get ahead and stay compliant

As the 2025 Tax Filing Season approaches, taxpayers are encouraged to begin gathering their supporting documents timeously to ensure the accurate and timely submission of their income tax returns. Key documents may include IRP5/IT3(a) certificates, medical scheme tax certificates, travel logbooks, retirement annuity certificates, capital gains records, and proof of deductible expenses, among others.

Taxpayers are reminded that submitting complete and accurate documentation is essential to avoid processing delays, errors, and potential penalties.

In addition to standard filing requirements, two important tax changes introduced in 2024 should be noted:

1. **Section 12T(4)(a)** of the Income Tax Act now allows for a pro-rata application of the R36,000 annual contribution limit for tax-free investments if the assessment period is less than 12 months.
2. **Section 11F(2)(a)** introduces pro-rata deductions for retirement fund contributions, adjusting the R350,000 annual deduction cap accordingly for shortened assessment years.

Read more about essential supporting documents [below](#).

OTO virtual briefing feedback on the prevalence of e-Filing profile hijacking

SAIT attended the virtual stakeholder engagement hosted by the Office of the Tax Ombud on 28 May 2025. During the session, the Tax Ombud, Ms. Yanga Mputa, presented preliminary findings from the eFiling Profile Hijacking Survey. This engagement formed part of the OTO's broader systemic investigation into this issue. Stakeholders were invited to engage in a discussion on the preliminary findings ahead of the official release of the draft report, which is scheduled for 11 August 2025. The draft will be open for public comment before submission of the final report to the Minister.

Read more about the preliminary findings [below](#).

SAIT wishes to congratulate Mr Christopher Axelson on his appointment as Deputy-Director General, Tax and Financial Policy

SAIT extends its congratulations to Mr. Christopher Axelson on his official appointment as Deputy Director-General for Tax and Financial Sector Policy at the National Treasury.

Mr. Axelson's appointment follows over a decade of service in various senior roles, most recently as Acting Deputy Director-General. We are confident that under his leadership, this critical portfolio will continue to be strengthened.

#StayAbreastOfTheTaxWave

Are you a **tax practitioner** with a passion for writing?

Let's feature your article on the Tax
Practice: Weekly Highlights.

Send your article to
taxassist@thesait.org.za.

Approximately 500 – 1500 words

PART A: COMPLIANCE & SARS OPERATIONS

SAIT-SARS 'ON-THE-GROUND' ENGAGEMENT

Auto-assessment process for the 2025 tax filing season

SARS has identified a significant segment of both non-provisional and provisional taxpayers, typically with straightforward tax affairs and income from one or more sources such as formal employment, for auto assessment for the 2025 Filing Season.

Taxpayers selected for auto-assessment will receive a pre-populated tax return prepared by SARS. If the taxpayer agrees with the assessment and the information is accurate, no further action is required. However, if the taxpayer identifies any missing or incorrect information, they are required to edit and submit their return via SARS eFiling by 20 October 2025.

The auto assessment process will work as follows:

1. Notification from 7 July 2025 – 20 July 2025:

SARS will contact affected taxpayers via SMS and/or email, notifying them of their auto-assessment.

2. Refunds or payments:

Refunds: If a refund is due, it will be paid into the taxpayer's registered bank account within 72 business hours of the notification.

Payments: If tax is due, payment must be made by the deadline via SARS eFiling, the SARS MobiApp, or directly to SARS's bank account.

3. Accessing the Auto-Assessment:

Taxpayers can access their auto-assessment via SARS eFiling or the SARS MobiApp, where they can verify the completeness and accuracy of the information.

4. If the assessment is accurate:

If the taxpayer agrees with the assessment, no further action is needed, and the return will be considered submitted.

5. If action or changes are needed:

If any income or expense information is missing or incorrect, the taxpayer must submit a corrected return via SARS eFiling.

Taxpayers who are not automatically assessed and are required to file a tax return will only be able to start filing tax returns from 21 July 2025. For non-provisional taxpayers, the deadline is 20 October 2025. Provisional taxpayers as well as Trust submissions can start with filing a return from 21 July 2025 until 19 January 2026.

Taxpayers are strongly encouraged to review their assessments carefully and submit any necessary corrections promptly to avoid penalties or delays. Taxpayers are further urged to ensure that their banking details and contact information (email and cell phone number) are accurate and up to date to enable the efficient processing of refunds.

Taxpayers and practitioners are advised to visit the [Tax Season](#) webpage on the [SARS website](#) for comprehensive guides, updates, and detailed information related to the 2025 Filing Season.

2025 Filing Season document preparation

A critical part of preparing and submitting accurate and complete tax returns is ensuring that all relevant supporting documents are readily available and submitted when required.

These documents serve as proof of income, deductions, and claims made on returns, and they are essential for the correct calculation of the taxpayer's tax liability or refund. Below is a list of common supporting documentation required when completing your ITR12 Income Tax Return for the 2025 tax year, which commenced from 1 March 2024 to 28 February 2025:

1. Income documentation:

- IRP5/IT3(a): Employees' Tax Certificate for income received, including salary, bonuses, and lump sums from an employer, pension fund, provident fund, or retirement annuity.

2. Interest and dividend certificates:

- Local and foreign interest income
- Foreign dividend income

Note: If married in community of property, certificates for both you and your spouse are required. If married out of community of property, only the respective spouses' certificates are required.

3. Medical expenses:

- Medical scheme tax certificate for the applicable period.
- Proof of qualifying medical expenses paid out-of-pocket and not reimbursed by your medical aid.
- A completed ITR-DD (Confirmation of Diagnosis of Disability) form, if claiming disability-related expenses.

4. Travel allowances and employer-provided vehicles:

- A logbook recording business travel is essential if claiming deductions related to a travel allowance or fringe benefit for an employer-provided vehicle.

5. Retirement contributions:

- Income tax certificates from your financial institution confirming contributions to a retirement annuity fund.

6. Tax-free investment certificates:

- Tax certificates from financial institutions for contributions to tax-free savings/investment accounts.

7. Donations:

- A valid Section 18A donation tax certificate if you are claiming a deduction for qualifying donations made to approved Public Benefit Organisations (PBOs).

8. Capital gains:

All relevant documentation for capital gains transactions, such as:

- Proof of proceeds (e.g. sale agreements, invoices, IT3(c) certificates)
- Calculations of base costs for each asset sold
- Supporting documents for both local and foreign asset disposals

9. Commission earners:

Documentation supporting commission-related expenses, including:

- Invoices and receipts for claimable expenses
- A logbook if business travel deductions are claimed

10. Rental income

- All information related to the letting of property, such as:
- Rental or lease agreements
- Bond statements showing interest if claimed
- A detailed schedule of rental-related expenses and supporting invoices

11. Business and farming income

- Financial statements for any trading or farming activities, where applicable.

12. Other income and deductions

- Supporting documents for any additional income earned or deductions claimed not covered above.

To avoid delays or penalties, ensure that your supporting documents are:

- i. Accurate and up to date
- ii. Available if requested by SARS
- iii. Retained for a minimum of five years

For detailed guidance, refer to [IT-AE-36-G05 - Comprehensive Guide to the ITR12 Income Tax Return for Individuals - External Guide](#), available on the SARS website.

Being well-prepared not only ensures compliance but can also enable taxpayers to claim the full range of deductions and benefits they are entitled to.

SARS gazettes 2025 tax filing season requirements

As previously noted, SARS has gazetted a [public notice](#) identifying the individuals and entities required to submit income tax returns for the 2025 year of assessment. It outlines the specific obligations for various category of taxpayer, including companies, natural persons, trusts, and other juristic entities such as institutions, boards, or bodies.

This [notice](#) is a useful guide for taxpayers to determine their filing responsibilities. By clearly outlining the applicable categories, it promotes awareness, helps prevent non-compliance and contributes to more informed and efficient tax filing season for all.

SARS updates submission process for withholding tax on royalties

SARS has issued an updated guide for the Withholding Tax on Royalties Return (WTR01), effective 25 April 2025. Taxpayers are now encouraged to submit WTR01 forms and supporting documents via the SARS Online Query System, available on the SARS website.

Those in the Large Business & International (LBI) and High Wealth Individual (HWI) segments may still use the designated email channels.

The revised guide - [GEN-WTR-01-G01](#) - provides updated instructions to help taxpayers comply with their obligations more efficiently.

SAIT TaxHelpline – escalations

As part of our ongoing commitment to serving our members, SAIT escalates appropriate cases within the SARS structures on their behalf. For assistance with this, members can submit their queries via the [TaxHelpline](#).

The most urgent escalations this week include:

1. Delays in finalising income tax objections.
2. Delays in finalising and payment of refunds.
3. Delays in finalising bank verifications.
4. Delays in finalising requests for reduced assessments.

SAIT continues to engage with SARS at both regional and national levels on a case-by-case basis regarding the escalations mentioned above. Feedback is communicated directly to the affected members as appropriate.

SARS regional and national operational meetings

SAIT and its Regional Representatives attend SARS/RCB regional meetings quarterly, offering opportunities for effective, systemic discussions (qualifying for CPD points)*.

** For effective and meaningful engagement with SARS, Regional Representatives are encouraged to provide three specific examples of issues or challenges that arise. It is important to note that regional meetings are not intended for individual case escalations but serve as a platform to address systemic issues impacting the broader tax practitioner community.*

Feedback from the RCB/SARS regional and national meetings

High-level feedback from the RCB Forum meeting held on 3 June 2025 and detailed feedback from the Western Cape regional meeting held on 4 June 2025 will be shared with members in the next edition of this publication.

Upcoming RCB/SARS regional and national meetings

1. KwaZulu Natal – 3 June 2025
2. KwaZulu Natal – 5 June 2025
3. Free State and Northern Cape – 9 June 2025
4. Limpopo – 10 June 2025
5. Eastern Cape – 13 June 2025
6. KwaZulu Natal – 30 June 2025
7. North-West – 23 June 2025
8. Eastern Cape – Gqeberha and Kareiga – 25 June 2025
9. Mpumalanga – 27 June 2025
10. Eastern Cape – Gqeberha and Kareiga – 13 August 2025
11. Western Cape – 3 September 2025
12. Free State and Northern Cape – 8 September 2025
13. Free State and Northern Cape – 10 November 2025 and
14. Eastern Cape – Gqeberha and Kareiga – 12 November 2025

Other meetings of interest

1. SARS National Operational Forum – 14 August 2025;
2. RCB Forum meeting tentatively scheduled for 16 September 2025;
3. RCB Forum meeting- 11 November 2025; and
4. SARS National Operational Forum – 20 November 2025.

DAILY COMPLIANCE AND ADMINISTRATION

Due dates for reporting and payments: June 2025

Month	Date	Tax Type	Notification
June 2024	06/06/2025	Employment Taxes	EMP201 - Submissions and payments
	25/06/2025	Value-Added Tax	VAT201 - Manual submissions and payments
	30/06/2025	Value-Added Tax	VAT201 - Electronic submissions and payments
	30/06/2025	Income Tax	ITR14 - Submission of 2024 returns for companies with a June year-end
	30/06/2025	Income Tax	1st provisional (2025) - Submissions and payments for individuals, trusts and companies with a December year-end
	30/06/2025	Income Tax	2nd provisional (2025) - Submissions and payments for companies with a June year-end
	30/06/2025	Income Tax	3rd provisional (2024) - Payments for companies with a December year-end

SAIT member resources

- [SAIT important tax dates calendar](#) – contains important dates from January 2025 to January 2026 (unchanged).
- [SAIT SARS contact map](#) – links service requirements to SARS channels (unchanged).

Key operational news

No key operational news

Other SARS and related operational publications and announcements

Tax Practitioner Connect: Issue 63 (May 2025)

On 2 June 2025, SARS published Issue 63 of the Tax Practitioner Connect. This issue revisits several topics, including auto-merge functionality on eFiling, updates to the CIT guide, enhancements to the SARS online query system, and third-party data submissions, which have been covered in previous editions of this publication. Additionally, this publication highlights the discontinuation of Help-You-eFile.

SARS officially decommissioned the Help-You-eFile service on 11 April 2025. This feature previously allowed taxpayers to share their eFiling screen with a SARS agent for real-time assistance. The decision to retire this service was due to its outdated technology and a decline in usage. Taxpayers and practitioners are encouraged to use SARS's enhanced digital channels, including: SARS MobiApp, WhatsApp, SMS, USSD and AI Assistant on the SARS website.

For further information, please refer to the full publication: [Tax Practitioner Connect Issue 63 \(May 2025\) | South African Revenue Service](#).

TAX PRACTITIONER MANAGEMENT

SAIT TaxHelpline – Tax practitioner access and functionality (eFiling)

No key tax practitioner access and functionality matters pertaining to (eFiling) were identified in the week of 29 May – 4 June 2025.

Key tax practitioner news

No new key tax practitioner news is relevant for the week of 29 May – 4 June 2025.

Government & stakeholder newsletters

No other government and stakeholder newsletters were released.

Other tax practitioner access and functionality publications and announcements

No other tax practitioner access and functionality publications and announcements were noted for the week of 29 May – 4 June 2025.

PART B – LEGISLATION & POLICY

LEGISLATION, INTERNATIONAL AGREEMENTS & POLICY

Tax policy & international agreements

No new tax policy and international agreements were released in the week of 29 May – 4 June 2025.

National legislation

No new national legislation was published in the week of 29 May – 4 June 2025

LEGISLATIVE INTERPRETATION

Legislative calls for comment

A reminder that SARS has published the following **draft interpretation** note for comment:

- [Draft Binding General Ruling 4 \(Issue 4\)](#) – Apportionment methodology to be applied by a municipality

The SAIT Tax Technical team is currently reviewing this draft interpretation note to provide feedback to SARS. Members who wish to submit their commentary are invited to email ksesana@thesait.org.za by no later than 11 June 2025, to ensure their input is considered before comments on the draft interpretation note are finalised and circulated to SARS.

SARS has published the following **draft Guides** for comment:

- [Draft Tax Exemption Guide for Benefit Funds](#), that provides guidance on the meaning of a “benefit fund” as defined in section 1(1) of the Act and the exemption from income tax of the receipts and accruals of an eligible benefit fund under section 10(1)(d)(ii) of the Act.
- [Draft Guide to Section 18A Approval for Specific United Nations Entities](#), that considers the requirements for obtaining and retaining approval for purposes of section 18A of the Income Tax Act 58 of 1962 (the Act) by the eligible United Nations entities, namely, specialised agencies and the programmes, funds, High Commissioners, offices, entities or organisations listed in section 18A(1)(bA) of the Act.

The SAIT Tax Technical team is currently reviewing these draft Guides to provide feedback to SARS. Members who wish to submit their commentary are invited to email ksesana@thesait.org.za by no later than 11 June 2025, to ensure their input is considered before comments on the draft interpretation note are finalised and circulated to SARS.

Submissions made to SARS and current calls for comment

No submissions in response to legislative calls for comment were made in the week of 29 May – 4 June 2025.

SARS updates the official rate for taxing interest-free or low-interest loans following repo rate change

On 29 May 2025, the South African Reserve Bank announced a change to the repurchase (repo) rate, which will take effect from 1 June 2025. In line with this adjustment, SARS has updated the deemed interest rate applicable for purposes of calculating the taxable fringe benefit on such loans per [Table 3](#).

This rate is particularly important for individuals who receive interest-free or low-interest loans from their employers, as the difference between the official rate and the interest charged (if any) may be treated as a taxable benefit under the Income Tax Act.

The update was officially published on 30 May 2025 and applies to qualifying loans from 1 June 2025 onwards.

Taxpayers and employers are encouraged to take note of this change to ensure compliance and accurate reporting.

SARS issues a plethora of VAT rulings clarifying applicable zero-rating and apportionment provisions as outlined in the VAT Act

On 30 May 2025, SARS issued several VAT rulings in response to applications, providing clarity on how the Commissioner would interpret and apply the provisions of the VAT Act concerning specific proposed transactions. These rulings are to be treated as binding private rulings. A summary of the Rulings is outlined below.

- [VR 010 – Apportionment](#): This VAT ruling approves the method of apportionment being a varied input-based method, which is applied to the Applicant that is a South African short-term insurance company operating in the field of domestic and international credit insurance. The Applicant provides domestic and international trade credit insurance cover to its policyholders who sell goods or provide services to other businesses on credit terms in order to protect them against non-payment risks.
- [VR 011 – Apportionment](#): This VAT ruling approves the method of apportionment being the varied turnover-based method, which is applied to the Applicant, a South African Real Estate Investment Trust (REIT), which is listed on the Johannesburg Stock Exchange (JSE) in the Real Estate Holdings and Development Sector.
- [VR 012 – Apportionment](#): This VAT ruling approves the method of apportionment, being the varied turnover-based method, which is applied to the Applicant that is a holding company for a group of companies which operate in the electronics and low-voltage electrical engineering industries.
- [VR 013 – Zero-Rating of Medical Health Insurance Cover](#): This VAT ruling confirms that the premiums charged by the Applicant as consideration for the provision of medical health cover to the employees of foreign employers and the dependents of the employees who are located in a foreign country, in the event of medical emergencies, where the foreign employer contracts with the Applicant as principal, qualify for VAT at the rate of zero per cent in terms of the provisions of section 11(2)(l).

SARS publishes updated VAT 420 guide for motor dealers

On 4 June 2025, SARS released Issue 3 of the VAT 420 – [Guide for Motor Dealers](#) under the VAT Act. This updated [guide](#) provides practical guidance on the application of VAT legislation for vendors supplying motor vehicles, commonly referred to as motor dealers. It outlines how general VAT principles apply to the motor industry and addresses specific transactions relevant to motor dealers.

While the [guide](#) offers a comprehensive overview, it is not intended as a legal reference and does not cover all legislative details. It is important to note that the guide is not an “official publication” as defined in section 1 of the Tax Administration Act (TA Act) and does not create a practice generally prevailing under section 5 of the TA Act.

The previous edition of the guide is withdrawn with effect from 4 June 2025. Motor dealers are advised to read this guide in conjunction with the VAT 404 – Guide for Vendors, as the general VAT principles outlined therein continue to apply. The VAT 420 guide serves to expand on those principles by addressing scenarios and transactions unique to the motor industry.

Members are encouraged to study the [Guide](#) in full for more comprehensive details.

Published court cases

SARS has published the following High Court decisions:

Date of delivery	Case	Relevant Legislation
25/03/2025	<i>CSARS In Re Vendcorp 54 CC v CSARS and Another (Leave to Appeal) (14711/2023)</i>	Tax Administration Act, 2011 Promotion of Administrative Justice Act, 2000
Keywords: Keywords: The specific questions that the appeal court was asked to decide on were the following: <ol style="list-style-type: none"> Whether the decision of the Commissioner for the South African Revenue Service (“CSARS”) to refer suspected serious tax offences for criminal investigation pursuant to section 43 of the Tax Administration Act 28 of 2011 (“the TAA”) constitutes administrative action for purposes of review under the Promotion of Administrative Justice Act, 3 of 2000 (“PAJA”). Whether section 41 of the TAA imposes a peremptory requirement that each CSARS official or investigator to whom a suspected serious tax offence is referred internally for criminal investigation must be specifically authorised, and whether the absence of such specific authorisation vitiates the CSARS internal criminal investigation against the taxpayer or merely denudes CSARS of its coercive investigative powers. Whether section 44 of the TAA, read purposively together with sections 48, 226 and 227 of the TAA, countenances the use by CSARS of information obtained during a tax audit of one period of assessment to determine an application for voluntary disclosure relief or programme (“VDP”) in respect of tax defaults that relate to periods of assessment that fall outside that audit period, and in circumstances where no notice of the commencement of an audit or internal criminal investigation has been given prior to the VDP application in question. Whether section 48 of the TAA requires the giving of notice to a taxpayer 10 days prior to a CSARS audit or criminal investigation commencing, or whether such notice relates only to the obtaining of material for purposes of such audit or criminal investigation. Whether on the facts pleaded in this court, there exists exceptional circumstances as envisaged in Commissioner, South African Revenue Service v Medtronic International Trading SARL 2023 (3) SA 423 (SCA) justifying this court in substituting its own decision for that of CSARS. 		

Date of delivery	Case	Relevant Legislation
15/04/2025	<i>Sookoo and Another v CSARS and Another (49048/2021)</i>	Tax Administration Act, 2011
Keywords: Preservation order granted under section 163 of the Tax Administration Act 28 of 2011 – whether scope of the preservation order can extend beyond the original purpose for which it was granted. Held that the preservation order is only in respect of the tax liabilities identified in the application in terms of section 163(1) and not in respect of other unrelated tax liabilities.		
22/04/2025	<i>Road Accident Fund v CSARS and Another (Reasons) (019721/2025)</i>	Superior Courts Act, 2013
Keywords: Whether an application for leave to appeal in terms of section 17(1)(a) of the Superior Courts Act, 10 of 2013 is permissible – whether the order is appealable – whether the Court's order has the attributes of an appealable decision.		

SARS has published the following Supreme Court of Appeal decisions

Date of delivery	Case	Relevant Legislation
2/06/2025	<i>Henque 3935 CC ta PQ Clothing Outlet v CSARS</i> (846/2023) [2025] ZASCA 56 (12 May 2025)	Companies Act, 2008 Income Tax Act, 1962 Value-Added Tax Act, 1991 Tax Administration Act, 2011
Keywords: Company in business rescue – whether tax liability arising from additional assessment raised by Commissioner for South African Revenue Service (SARS) after commencement of business rescue is a pre- or post-commencement debt – whether such liability may be set off against VAT credit which became due to the company by SARS after the company was placed in business rescue.		

Other SARS publications and announcements

No other legislative publications or announcements were issued by SARS during the week of 29 May – 4 June 2025.

OTHER MATTERS OF INTEREST FOR A TAX PRACTICE

Preliminary findings on eFiling profile hijacking – OTO stakeholder engagement

On 28 May 2025, the Office of the Tax Ombud (OTO) presented its preliminary findings from the eFiling Profile Hijacking Survey, conducted earlier this year as part of its ongoing systemic investigation into this issue.

Below is a summary of the key insights shared during the engagement:

- The survey revealed that **the most frequent victims of eFiling profile hijacking** are registered tax practitioners and individual taxpayers [81% of survey respondents]. For tax practitioners, the high risk stems from the shared use of practitioner profiles among employees within tax practices. For individual taxpayers, inadequate cybersecurity practices and vulnerability to phishing scams were cited as the primary contributing factors.

- Another notable finding indicated that **lower-income taxpayers are disproportionately affected** compared to higher-income taxpayers. The latter group is typically supported by tax professionals, possesses greater tax literacy, and adopts stronger cybersecurity measures, thereby reducing their susceptibility to such incidents.
- **Personal Income Tax (PIT) profiles accounted for the highest proportion** [65% of survey respondents] of reported hijacking cases. As the OTO observed, this is not unexpected given that PIT filers far outnumber Corporate Income Tax (CIT) and VAT taxpayers. Moreover, PIT returns are more likely to result in refunds, making them attractive targets for fraudsters seeking to redirect payments to alternate bank accounts. Individual taxpayers are also more prone to phishing attempts and often lack robust online security measures.
- The OTO further noted concerns raised by stakeholders regarding **certain banks that appear to be used more frequently by hijackers**. While no institutions were named, the OTO confirmed that repeated instances involving specific banks would be reported to the Prudential Authority of the South African Reserve Bank for further scrutiny and potential regulatory action.
- **Only 25% of survey respondents reported the hijackings to the South African Police Service (SAPS)**. While the restoration of a hijacked profile falls under SARS's jurisdiction, the OTO stressed that profile hijacking constitutes commercial crime, necessitating closer collaboration between SARS and SAPS in combating these offences.
- A significant concern emerging from the survey was the **perception of ineffectiveness in SARS's response**. An overwhelming 89% of respondents reported dissatisfaction, citing poor communication, delayed resolution, and unclear processes for reporting profile hijacking incidents.

In conclusion, the preliminary results underscore the urgent need for:

- Improved taxpayer education and awareness
- Enhanced cybersecurity practices for both taxpayers and practitioners
- A more responsive and transparent process from SARS
- Internal safeguards to prevent fraud and bolster the integrity of the eFiling system

The OTO confirmed that a draft report will be released for public comment on 11 August 2025, followed by a final report to be submitted to the Minister of Finance. Further details and updates will be made available on the [OTO website](#).

SARS releases trade statistics

In April 2025, South Africa posted a preliminary trade surplus of R14.1 billion. This outcome reflects total exports amounting to R166.2 billion and imports valued at R152.1 billion, with figures inclusive of trade activity involving Botswana, Eswatini, Lesotho, and Namibia.

See the full [Media Release here](#).

Reminder regarding the exciting career opportunities available at the Office of the Tax Ombud

SAIT is pleased to share exciting career opportunities currently available at the Office of the Tax Ombud (OTO). The OTO plays a vital role in promoting fairness, transparency, and accountability in the South African tax system. If you're passionate about taxpayer rights, systemic fairness, and public service, this is a unique opportunity to contribute your expertise.

The OTO is seeking competent, highly motivated, and professional individuals to join its team in the following roles:

- [Chief Executive Officer](#) (5 year contract)
- [Senior Manager: Operations](#)
- [Senior Manager: Legal Services](#)
- [Manager: Operations](#)
- [Consultant: Human Resources Business Partner](#)
- [Operational Specialist: Systemic Investigations](#)
- [Customer Service Agent](#)

Application deadline: 9 June 2025 *(No late applications will be accepted)*.

SAIT encourages its members, particularly those with experience in tax administration, taxpayer service, legal interpretation, and systemic issue resolution, to consider applying or to share this opportunity with qualified colleagues.

For enquiries, contact: recruitment@taxombud.gov.za or visit the [Office of the Tax Ombud website](#) for vacancy details and application links.