

TAXPRACTICE

WEEKLY HIGHLIGHTS

WEEK OF 24 - 30 July 2025
(Issue 29 -2025)

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TOP STORIES

Enhancements to ITR12 Return for Taxpayers Ceasing Residency and Non-Resident Taxpayers

SARS has made it easier for taxpayers ceasing residency and non-resident taxpayers with South African source-based income to file their 2025 tax returns by enhancing the ITR12 return. The enhancements aim to ensure the correct completion of the required fields in the return. A new interim process via SOQS now allows non-resident taxpayers to request the correct return format. A more permanent update to the Tax Return Wizard is expected in due course.

How to enable the non-resident tax return format via SOQS:

- Visit the [SARS website homepage](#), and click on the [SOQS icon](#).
- Select “[Non-Resident Tax Return Type](#)” from the menu.
- Enter your details as prompted.
- Once SARS has validated the information, a One-Time Pin (OTP) will be sent to your registered details.
- Choose the **2025 tax year** and answer yes or no to the follow-up questions.
- Based on your answers, your tax return will now be reformatted appropriately.
- A confirmation message regarding the request for the updated return status will be sent to the taxpayer's preferred communication method.
- The return can be retrieved via eFiling as per usual.

Your non-resident status will be stored for future tax years, unless your circumstances change. For further assistance, refer to the updated [SARS Online Query System Guide](#).

To read more about this enhancement, click [here](#).

SAIT's 12th Annual Tax Indaba: 11-13 August 2025

South Africa's leading tax professionals will converge at the Radisson Hotel and Convention Centre, O.R. Tambo, Johannesburg, for the 12th Annual Tax Indaba and Transfer Pricing, Customs & International Trade Forum. Taking place over three days, this flagship event tackles the country's rising debt, sluggish growth, and increasingly complex tax landscape.

What to Expect:

- **Day 1 – Domestic & International Trends:** Explore the future of South Africa's domestic tax framework, the evolution of tax

administration, and key global developments reshaping tax policy.

- **Day 2 – Business Dialogue & Gala Dinner:** Gain insight into tax strategy for both large corporates and SMMEs, followed by a black-tie networking gala with industry stakeholders.
- **Day 3 – Compliance & Cross Border Forum:** Dedicated sessions on tax controversy, dispute resolution, customs reform, and cross-border compliance.

Why Attend:

- **Expert Panels:** Engage with policymakers, SARS officials, and industry leaders offering practical insights, regulatory updates, and forward-looking policy perspectives.
- **CPD Accreditation:** Earn 8 CPD points per day (24 in total over 3 days), with both in-person and virtual attendance options available.
- **Networking and Influence:** Contribute to critical tax conversations, inform policy, and build professional connections by connecting with peers, clients, and institutional partners.

To register or for further information, contact Nthabiseng Sebothuma at projects@thesait.org.za or click [here](#).

For a detailed breakdown of the full programme, read [below](#).

#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

How to Check the Status of Your SARS Tax Refund

If you're expecting a tax refund during this filing season, SARS offers several convenient digital channels to check the status of your refund. To find out your refund status, you can use any of the following channels:

- **SARS WhatsApp:** Message SARS on 0800 11 7277 — just say “Hi” or “Hello” and select “Refund Status”, enter ID/passport/Asylum Seeker number, provide your Tax Ref number, and hit “Send”
- **SARS MobiApp:** On the Home Screen, tap “Refund Status”, and follow the prompts
- **SARS USSD:** Dial *134*7277# – Choose Option 3, enter ID/passport/Asylum Seeker number, hit “Send”

According to the SARS Service Charter, SARS aims to pay nine out of every ten refunds within 72 hours, provided:

- The refund exceeds R100.
- Your banking details are verified and up to date.
- There are no outstanding returns on your profile.
- You are not currently under audit or verification.

Any of the above factors may delay your refund.

You can also [check your tax return status here](#).

Tax Indaba 2025: Critical Conversations on South Africa's Tax Landscape

In less than two weeks, South Africa's tax community is set to converge at the 12th Annual Tax Indaba & Transfer Pricing, Customs and International Trade Forum. Themed “**Navigating South Africa's spending tax debt trap: where to from here?**”, the forum will bring together policymakers, legal experts, academics, and tax professionals to tackle one of the country's most pressing fiscal challenges.

Here's what you can expect over the three days:

Day One: National Fiscal Outlook and Administrative Reform

The opening day of the Indaba will address South Africa's widening debt burden and long-term fiscal sustainability. Speakers will explore the historical trajectory of government spending and taxation and consider whether SARS can meet revenue expectations under the current macroeconomic conditions.

The sessions will examine:

- Prospects for bold tax/budget reform, including structural changes to broaden the tax base.
- The role of political leadership in shaping credible tax policy.
- The evolution of tax administration, particularly through digitisation and taxpayer-centric service models.
- Implications of South Africa's FATF grey listing on compliance, transparency, and international cooperation.

Further sessions will also address global tax shifts such as BEPS 2.0, the role of tariff policy in protecting domestic industries in an uncertain global trade environment, and the future of the tax profession and the African tax landscape.

Day Two: Business, Risk, and Corporate Tax Strategy

The second day will turn attention to corporate and transactional tax issues. The panels will focus on:

- The strategic tax implications of rising interest rates, including debt vs equity financing structures.
- Managing regulatory compliance while preserving commercial agility.
- SARS's evolving approach to exchange control and the enforcement of cross-border transactions.
- Trends in international tax structuring, particularly concerning transfer pricing and offshore entities.

A significant focus will be placed on:

- VAT administration, including the lack of inflationary adjustments to the VAT registration threshold over the past 16 years.
- Delays and disputes surrounding VAT refunds and the operational challenges faced by vendors.
- The importance of tax compliance as a determinant of infrastructure investment and public-private trust.

Day Three: Compliance & Cross Border Forum and Transfer Pricing, Customs and International Trade Pricing Summit

On the final day, focused parallel streams will highlight Customs & Trade and Legal & Regulatory issues:

Legal & Regulatory issues:

- Recent case law on the Tax Administration Act, including judicial interpretation of procedural rights and administrative fairness.
- SARS's increasing use of data analytics, artificial intelligence, and third-party collection methods.
- Challenges around the "pay now, argue later" principle and the adequacy of dispute resolution mechanisms.
- The narrowing scope of personal deductions and strategies for taxpayers to optimise within the current legislative framework.
- Taxation of crypto assets, including the application of capital gains tax and SARS's tracking of offshore wallets and platforms.
- The use and structuring of trusts for estate and succession planning, with a focus on the implications of Section 7C attribution rules and intergenerational wealth transfers.

Transfer Pricing, Customs & Trade Forum Highlights:

- The increasing value of intangible assets and the application of DEMPE in cross-border structures.
- Challenges around customs compliance and best practices.
- Panel on Advanced Rulings & Appeals, including WTO Trade Facilitation commitments, and issues related to the Harmonised System (HS), which is aimed at improving lead times and transparency.
- Capacity-building session on professionalising the customs vocation across SACU, SADC, and AfCFTA to elevate standards and regional alignment.

Attending professionals will gain actionable knowledge on South Africa's fiscal trajectory, transfer pricing dynamics, customs law reform, dispute resolution strategies, and trusted approaches to cross-border tax policy. The Indaba offers a rare opportunity for technical updates, policy insight, and strategic engagement. It serves as a vital forum for all stakeholders navigating the complexities of South Africa's tax regime.

To learn more about the programmes, click [here](#) and [here](#). To register to attend, click [here](#).

Filing Season 2025 Now Fully Underway

The 2025 Filing Season officially opened on 21 July. SARS has set the deadline for non-provisional individual taxpayers on 20 October 2025, while provisional taxpayers have until 19 January 2026 to file.

Trusts can start filing on 19 September 2025 and must file on or before 19 January 2026.

Auto Assessments Feedback:

- The Auto Assessment phase ran from 7 to 20 July, with a record of 5.8 million taxpayers receiving auto assessments this year, up from 5 million in 2024.
- To date, 99.6% of these assessments were accepted unchanged, and R10.6 billion in refunds was paid within 72 hours

Digital Services Feedback:

- Over 10.2 million unique users have logged into eFiling or the MobiApp since July 4th.
- SARS handled over 2.1 million interactions digitally: 1.1 million via SOQS, 707,000 via WhatsApp, and 290,000 through the Lwazi chatbot
- Assessment outcomes are issued in under 5 seconds for most taxpayers who submit their tax returns online when everything is in order.

Additional Capacity:

SARS has increased capacity within its call centre and debt management divisions to accommodate the surge in queries typically experienced during the tax filing season.

Important Reminders for Taxpayers:

- Ensure your data is accurate and that returns are filed timeously to avoid penalties.
- Update banking and contact details on eFiling or the MobiApp for smooth refund processing.
- Stay vigilant of phishing scams. SARS will never send unsolicited links to taxpayers asking them to engage with SARS via links.

Get Help Easily:

SARS offers multiple convenient support channels. Additionally, taxpayers and tax practitioners are encouraged to utilise the SARS digital channels first and only make bookings to visit the branch when necessary.

The support channels are as follows:

- SARS Website: visit www.sars.gov.za and click on the "Individuals" tab.
- SARS Online Query System (SOQS): <https://tools.sars.gov.za/soqs>.
- SARS WhatsApp: send "Hi" or "Hello" to 0800 117 277.
- AI Virtual Assistant: available 24/7 on the SARS website to answer queries.

- Dial *134*7277# to access SARS services.
- SARS YouTube: visit @sarstax for how-to videos.

To read the full media statement, click [here](#).

Reminder on the Regional Restructuring Announcement for Gauteng

SARS has confirmed the merger of the Gauteng North and Gauteng South regions into a single, unified Gauteng Region. This restructuring takes effect in the current quarter.

Mr Fareed Khan has been appointed as the Regional Director of the newly formed Gauteng Region. As part of this change, SARS will host a single regional RCB meeting going forward, replacing the separate sessions previously held.

The first consolidated Gauteng regional meeting is scheduled to take place on 21 August 2025. Tax practitioners in the affected regions are encouraged to contact SAIT for further details or clarity on the transition.

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 registered representative requests.
2. Delays in finalising and payment of refunds.
3. Delays in finalising income tax objections.
4. Delays in finalising requests for the remission of penalties.

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

No regional or national meetings were held during the week of 24 – 30 July 2025.

Upcoming RCB/SARS regional and national meetings

1. Eastern Cape – Gqeberha and Kareiga – 13 August 2025
2. Gauteng – 21 August 2025
3. Eastern Cape – 29 August 2025

4. Western Cape – 3 September 2025
5. Free State and Northern Cape – 8 September 2025
6. Northern Region – 26 September 2025
7. Free State and Northern Cape – 10 November 2025 and
8. Eastern Cape – Gqeberha and Kareiga – 12 November 2025
9. Gauteng – 20 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: July and August 2025

Month	Date	Tax Type	Notification
July 2025	07/07/2025	Income Tax	ITR12 – Issuance of 2025 Auto Assessment
	14/07/2025	Employment Taxes	June EMP201 - Submissions and payments
	18/07/2025	Income Tax	ITR12 – Auto-assessment opportunity for Provisional Taxpayers [Final Day to express interest]
	21/07/2025	Income Tax	ITR12 - Opening of Filing Season 2025
	25/07/2025	Value-Added Tax	VAT201 - Manual submissions and payments
	31/07/2025	Value-Added Tax	VAT201 - Electronic submissions and payments
August 2025	07/08/2025	Employment Taxes	EMP201 - Submissions and payments
	25/08/2025	Value-Added Tax	VAT201 - Manual submissions and payments
	29/08/2025	Value-Added Tax	VAT201 - Electronic submissions and payments
	29/08/2025	Income Tax	1st provisional (2026) submissions and payments for individuals, trusts and companies with a February year-end
	29/08/2025	Turnover Tax	1st TT02 (2026) payments for micro businesses registered for turnover tax

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 was identified in the week of 24 – 30 July 2025.

Other SARS and related operational publications and announcements

SARS publishes Issue 64 of the Tax Practitioner Connect

On the 25th of July, SARS published the latest edition of the Tax Practitioner Connect. In this edition, they share the VAT Connect Newsletter and focus on the following:

- The changes for 2025 Filing Season
- RLA Profiles – Urgent Notice for All Customs Traders
- The new process to submit Donations Tax and Withholding Tax on Royalties using the SARS Online Query System (SOQS)

These matters have been addressed and unpacked in previous SAIT TPWH issues. Readers are encouraged to consult [Issue 64 of the Tax Practitioner Connect](#) for comprehensive insights and analysis.

TAX PRACTITIONER MANAGEMENT

SAIT TaxHelpline – Tax practitioner access and functionality (eFiling)

Updated e@syFile™ Employer version 8.0.0_265

The e@syFile™ Employer version 8.0.0_265 release notes specify the following changes:

- Correction made for users experiencing the 'Server Error' when searching for employees.
- Enhancement made for users submitting more than 1000 certificates who experienced a 'packets' error message.
- Correction made for users when uploading a Disc submission to SM that includes ETI data.
- Correction made to banking details being updated after importing multiple payroll files.

You can see more details in the [release notes](#).

Key tax practitioner news

Government & stakeholder newsletters

New Edition: Government Connect Issue 29 Published

On 28 July 2025, SARS released the latest edition of its Government Connect newsletter. This issue highlights key developments relevant to both public sector stakeholders and the broader tax community.

Issue 29 of the Government Connect features the following topics:

- 2025 Filing Season Updates
- Urgent RLA Profile Notice for All Customs Traders
- New Submission Process for Donations Tax and Withholding Tax on Royalties via the SARS Online Query System (SOQS)

These subjects have also been analysed in previous issues of the TPWH. For a more detailed insights, consult [Issue 29 of the Government Connect newsletter](#).

Other tax practitioner access and functionality publications and announcements

- **25 July 2025** – The Limpopo [mobile tax unit schedules](#) for August 2025 are now available.
- **28 July 2025** – The KwaZulu-Natal [mobile tax unit schedules](#) for August and September 2025 are now available.

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 24 - 30 July 2025.

National legislation

No new national legislation was published in the week of 24 – 30 July 2025.

LEGISLATIVE INTERPRETATION

Legislative calls for comment

No new calls for comment were released in the week of 24 - 30 July 2025.

Submissions made to SARS and current calls for comment

No new calls for comment were released in the week of 24 - 30 July 2025.

Legislative counsel publications

Reminder that SARS Published the Updated Air Passenger Tax Guide

On 30 June 2025, several new features were rolled out to enhance the online registration, return submission, and overall management of the Air Passenger Tax (APT) process. These enhancements aim to simplify compliance and improve user experience for taxpayers involved in the aviation industry.

Key updates include a more intuitive registration system, improved functionality for submitting APT returns online, and updated guidance to support taxpayers through each step of the process.

The [Air Passenger Tax guide](#) has also been revised to include step-by-step instructions on converting Excel spreadsheets into CSV format—an essential requirement for uploading return data through the eFiling system.

For full details and support resources, the [Air Passenger Tax webpage](#).

Published court cases

SCA Confirms Tax Court's Authority to Alter Assessments in Taxpayer's Absence and Outlines Strict Standards for Postponements

In a significant [judgment](#) handed down on 28 July 2025, the Supreme Court of Appeal in *The Lion Match Company (Pty) Ltd v Commissioner for the South African Revenue Service* [2025] ZASCA 112 reaffirmed the principles governing postponements in tax litigation, as well as the Tax Court's powers to alter assessments in the absence of a taxpayer.

The matter arose from a long-standing tax dispute between Lion Match and SARS concerning an additional assessment for capital gains tax (CGT) for the 2008 year of assessment. Lion Match's appeal in the Tax Court was set for hearing in November 2019.

Shortly before the hearing, its legal representatives withdrew, citing a conflict of interest, and a last-minute application for a postponement was filed. The Tax Court refused the application and proceeded with the matter in Lion Match's absence. SARS led unchallenged expert evidence and successfully argued for an upward adjustment of the CGT assessment.

Lion Match appealed the refusal of the postponement to the Gauteng High Court, which dismissed the appeal. The Supreme Court of Appeal, in turn, dismissed Lion Match's further appeal and struck its application for reconsideration from the roll. The SCA emphasized that postponements are not granted as of right and must be supported by full, satisfactory explanations demonstrating bona fides and good cause.

Crucially, the Court confirmed that the Tax Court retains jurisdiction to decide a tax appeal and alter assessments even in the taxpayer's absence, provided that the proceedings comply with section 129(2) of the Tax Administration Act and Rule 44(7) of the Tax Court Rules. The SCA upheld SARS's cross-appeal, allowing the Tax Court to increase the assessed CGT liability based on the evidence presented.

The [judgment](#) reinforces the duty of taxpayers to diligently manage litigation and the Tax Court's authority to proceed in their absence where procedural requirements are met. It also underscores that late legal withdrawals and vague explanations will not shield taxpayers from adverse consequences.

Members are reminded that failure to prepare adequately and timeously for tax litigation may result in severe financial repercussions, including the potential for SARS to obtain a more burdensome assessment in default proceedings.

Other SARS publications and announcements

No other legislative publications or announcements were issued by SARS during the week of 24 – 30 July 2025.

OTHER MATTERS OF INTEREST FOR A TAX PRACTICE

Call For Proposals: Innovative Foreign Currency Financing Solutions

On 25 July 2025, the National Treasury issued a call for proposals to raise a minimum amount of US\$500 million in foreign currency financing for the 2025/26 fiscal year. The initiative aims to diversify borrowing instruments beyond traditional Eurobonds and reduce the overall cost and risk of government debt.

Qualified counterparties, including banks, institutional investors, and multilateral agencies, offering instruments such as term loans, private placements, structured notes, and ESG-linked facilities are invited to submit proposals.

Submissions close on 6 August 2025, with decisions expected by 29 August 2025. This marks a strategic shift toward more flexible, cost-effective external funding options.

For the full media statement, read [here](#).

To submit a proposal, kindly email proposals to: debtissuanceandmanagement@treasury.gov.za.