

TAXPRACTICE

WEEKLY HIGHLIGHTS

WEEK OF 16 - 22 October 2025
(Issue 40 -2025)

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TOP STORIES

SAIT Engages Parliament on the 2025 Draft Tax Bills

On 22 October 2025, the South African Institute of Taxation (SAIT) presented its submissions on the Draft Taxation Laws Amendment Bill (TLAB), 2025, and the Draft Tax Administration Laws Amendment Bill (TALAB), 2025, to the Standing Committee on Finance and the Select Committee on Finance during the parliamentary public hearings.

These hearings provide a platform for stakeholders such as tax professionals, business representatives, and members of the public, to share their perspectives on proposed tax legislation for the upcoming year.

Representing SAIT, the Acting Deputy Chief Executive Officer (CEO), Ms Keitumetse Sesana, delivered expert insights and policy recommendations that reflect SAIT's ongoing commitment to constructive engagement in the legislative process. Through these engagements, SAIT continues to ensure that the tax profession remains informed and prepared to navigate the implications of upcoming legislative changes.

SAIT's key proposals include:

- Limiting the repeal of assessed losses for non-commercial trades.
- Reconsidering removing the foreign retirement benefit exemption to align with residence-based taxation.
- Clarifying VAT treatment of offshore airtime vouchers.
- Enhancing anti-avoidance measures targeting hybrid equity instruments and collective investment schemes.
- Extending carbon tax incentives and simplifying customs processes to support compliance and economic efficiency.

SAIT's written submissions to the Standing Committee on Finance, which include a concise line-by-line analysis, are available on the SAIT [website](#). Additional information on the presentation can also be accessed [below](#).

Deadline Reminder for Employer's Interim Declarations

The submission period for the Employer Interim Reconciliations is from 22 September to 31 October 2025.

Employers and Tax Practitioners are reminded that they must reconcile their declarations for the first six months of the reconciliation year (1 March 2025 to 31 August 2025) and submit them on eFiling or e@syFile™ Employer.

To submit a correct and complete reconciliation, the interim EMP501 must reflect:

- PAYE, UIF, and SDL values from your previously submitted EMP201 returns, which will prepopulate in the EMP501. Where these values differ from the interim IRP5/IT3(a) certificates generated, employers must amend the prepopulated figures to the correct amounts;
- Payments made during the period (excluding any penalties and interest); and
- Accurate payroll information together with the IRP5/IT3(a) tax certificates for the period 1 March 2025 to 31 August 2025.

Employers and Tax Practitioners are reminded of the key changes this period, which include:

- Utilising the new e@syFile Thin Client, which is now the primary submission channel for all employers.
- Updated Business Requirements Specifications (BRS), which introduced new source codes, changes to validation rules, and amendments to some source code descriptions.
- Enforcement of Income Tax numbers, where employers will no longer be able to submit reconciliations without valid Income Tax numbers for all employees.

Accurate and timely submissions are critical as late submission of an EMP501 will result in administrative penalties. Employers and Tax Practitioners are encouraged to access the [SARS website](#) for more detailed guidance on the Employer Interim Reconciliation period.

SARS Launches Phase 1 of the Expedited Tax-Debt Compromise Process

SARS has initiated Phase 1 of its Expedited Tax-Debt Compromise Process, in line with Part D of Chapter 14 of the Tax Administration Act.

During the SARS–SAIT webinar held on Friday 17 October, Clement Manyapelo, the Head of Debt Collection Planning and Oversight at SARS, emphasised that this initial phase is limited to tax practitioners and their clients.

The initiative forms part of SARS and Recognised Controlling Bodies' joint efforts to recover outstanding tax debt efficiently and within legal parameters. The standard debt-compromise process remains available to all taxpayers, and lessons from this pilot phase will enhance and streamline future processes.

Applications are open until 31 December 2025.

The key features of the initiative include:

- The taxpayer is a client of a registered tax practitioner.
- The expedited process applies only to non-disputed tax debts older than 12 months.
- The process excludes entities under liquidation, estates, business rescue, deregistered companies, cases under criminal investigation or audit, and debts already earmarked for write-off.
- Applicants must provide comprehensive and accurate supporting documentation. Incomplete or inaccurate disclosures may result in rejection of the application.
- Tax practitioners are encouraged to advise clients on the required documentation and eligibility criteria as set out in Part D of Chapter 14 of the Tax Administration Act.
- SARS has committed to finalise qualifying applications within four weeks, using dedicated teams and an enhanced workflow system.
- Non-compliant taxpayers excluded from this process will be subject to standard enforcement actions, including court judgments and writs of execution, to promote compliance.

More insights from the SARS and SAIT webinar are shared [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

Updated: Phase 1 of the Expedited Tax-Debt Compromise Process Explained

As noted above, and to promote enhanced voluntary compliance, SARS has introduced a more accessible Compromise Process in terms of the Tax Administration Act. This streamlined mechanism is intended to assist taxpayers in settling outstanding tax debts in a sustainable manner. SARS is collaborating closely with Recognised Controlling Bodies (RCBs) and tax practitioners to ensure the effective implementation of this initiative.

During the SARS-SAIT webinar, the following were highlighted:

1. Formal Application Process

Phase 1 focuses on qualifying taxpayers who are linked to registered tax practitioners.

- Submission of Applications: Expedited Compromise applications must be submitted via email to compromisecampaign@sars.gov.za.
Please note: Only compromise applications should be sent to this address. Any queries or general questions regarding the initiative should be directed to the SARS Contact Centre or to the tax practitioner's RCB.
- Application Period: The formal application window runs from 13 October 2025 to 31 December 2025.
- Settlement Terms: Approved compromise settlements may be paid either in full or in instalments over a period not exceeding six months.
- Post-Implementation Enforcement: Following the conclusion of the application period, SARS intends to intensify enforcement actions against continued non-compliance, including the issuance of civil judgments and writs of execution. To support this effort, SARS is in the process of engaging 260 legal collectors and 30 legal practitioners.

2. Qualifying Criteria

The following criteria are required to qualify for the Expedited Compromise application:

- The taxpayer must be a client of a tax practitioner, as defined by SARS.
- The debt must be older than 12 months (the principal debt should be at least 12 months old).
- The debt should not be in dispute, unless the dispute is to be formally withdrawn. A separate process exists for disputed cases.
- The applicant must not be insolvent or deceased.
- The entity must not be in the final stages of deregistration with the CIPC.
- The debt must not have arisen from fraudulent activity.
- There must be no ongoing suspension of the debt.
- The debt should not have been previously written off as part of a compromise or business rescue process.
- The taxpayer's tax affairs must be up to date.

3. Required Supporting Documentation

All applicants must provide comprehensive relevant supporting documentation with the submissions in line with Part D of Chapter 14 of the Tax Administrations Act.

This would include (but not limited to):

- Latest Annual Financial Statements – not older than one year.
- Last six months bank statements.
- Cashflow forecast for 12 months.
- List of Assets and Liabilities.
- Debtor's Age analysis.
- Application letter with clear motivation of offer amount and source of funds to pay the offered amount.
- Collection Information Statement (CIS) to be completed – Request with reasons and proof to compromise the debt in terms of s200/201/202 of the TAA. Follow the link to the required form – [Collection Information Statement \(CIS\)](#).

SARS has indicated that qualifying applications will be finalised within four weeks of receipt of a complete submission. This timeline is supported by the establishment of dedicated processes and resources to manage the applications efficiently.

It is important to note that only new applications submitted during the campaign will be considered. Any taxpayer who already has a compromise request in progress prior to the campaign will continue through the existing process and will not be included in the pilot phase.

For further information, members are encouraged to review the SARS presentation, consult the SARS FAQs, and watch the SARS-SAIT webinar, all of which are available on the [SAIT website](#).

Trust Return Guidance

SAIT has engaged with SARS regarding the implications of a new question introduced on the ITR12T. The question asks: "Did the Trust submit an IT3(t) return?" and appears on the return as follows:

c) 'Did the Trust submit an IT3(t) return?' (Select 'Y' or 'N')

The issue that has arisen is that when a taxpayer selects "Y," they are prevented from adding any beneficiary containers or related information. Conversely, if they select "N," they can enter beneficiary details as usual. SAIT raised the following questions:

SAIT Question: Does the submission of the IT3(t) replace the need to add a beneficiary container on the ITR12T? The IT3(t) is a replica of the beneficiary container on the ITR12T, so it makes sense that it replaces the need for the beneficiary container on the ITR12T. But there is one question, not on the IT3(t), but on the beneficiary container, and that is the question on the capital distribution under the financial flows section.

SARS Answer: For the 2025 year of assessment (YOA), the information submitted by way of the IT3(t) will NOT be used to prepopulate the return. It is envisaged that, for the 2026 YOA, this information will, however, be used to populate the returns of the beneficiaries (IT12, IT12T or IT14) and the aggregate in the return of the submitting trust. Also bear in mind that an IT3(t) is a third-party data return that provides information on financial flows as per the "evergreen" third-party public notice. This notice (and the BRS) does not require any capital flows to be disclosed.

SAIT Question: What happens if the taxpayer enters "No" instead of "Yes" even though they did in fact submit the IT3(t) information? Does this selection change the IT3(t) in any way? Let's say the IT3(t) was R100k, but the beneficiary container states the distribution as R90K,

so the beneficiary container on the ITR12T is different from the IT3(t) submission. Does this affect the IT3(t) submission in any way? Will the return be rejected?

SARS Answer: Selecting “No” to the question will have no impact on the IT3(t) return, nor will it impact the ITR12T. It is currently the proposed workaround for the issue being experienced.

SAIT Question: What happens if the ITR12T (the income containers on the return) states R120k was distributed to the beneficiary, but the IT3(t) only records R100k (in other words, what happens if the ITR12T (the return itself) and the IT3(t) do not balance)? Will the return be rejected?

SARS Answer: Please refer to the first question above. For the 2025 YOA, no pre-population or integration takes place. These scenarios are those that are currently being considered for the 2026 filing season implementation.

Additionally, during the National SARS Operations forum on Monday, 20 October, SARS reiterated that trustees and tax practitioners should contact Bus_Sys_CDSupport@sars.gov.za for assistance if any of the pre-populated IT3(t) data on the ITR12T is incorrect.

Trusts are reminded that the final deadline for provisional and non-provisional trust tax return submissions is 19 January 2026. More information on the trust filing season can be accessed [here](#).

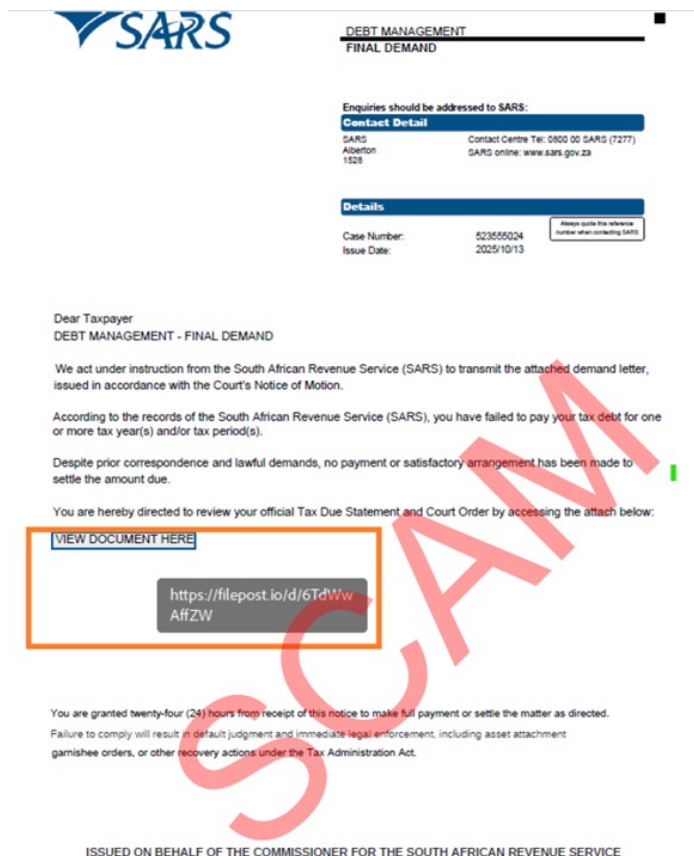
Latest Scam: Final Demand Notification

SARS has identified a fraudulent PDF being sent to taxpayers, circulating with the subject line: “LEGAL RULING SUMMON DEMAND AS AT 21 10 2025.” Scams are changed regularly, so the subject line may differ. The attached letter contains a link to a fraudulent phishing website.

Taxpayers and tax practitioners are strongly advised not to click on any suspicious links or attachments and that they should always type in the SARS eFiling address in the browser or click on the eFiling login from the SARS website.

If you are uncertain about the authenticity of any communication, consult the [Scams & Phishing webpage](#) or contact the SARS Anti-Phishing team directly at phishing@sars.gov.za.

Preview of this scam:



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 and the payment of refunds.
2. Delays in finalising bank verifications.
3. Delays in finalising tax type deregistrations.
4. Delays in finalising income tax verifications.

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

SAIT attended the National SARS Operational meeting on Monday 20 October. Key takeaways from the meeting can be accessed on [here](#).

Upcoming RCB/SARS regional and national meetings

1. Free State and Northern Cape – 10 November 2025 and
2. Eastern Cape – Gqeberha and Kariega – 12 November 2025
3. North West – 17 November 2025
4. Western Cape – 19 November 2025
5. Gauteng – 20 November 2025
6. Northern Region – 1 December 2025

Other meetings of interest

1. RCB Forum meeting – 11 November 2025; and
2. SARS National Operational Forum – 20 November 2025.

DAILY COMPLIANCE AND ADMINISTRATION

Due dates for reporting and payments: October 2025

Month	Date	Tax Type	Notification
October 2025	07/10/2025	Employment Taxes	EMP201 - Submissions and payments
	20/10/2025	Income Tax	ITR12T - Opening of Trust Filing Season
	24/10/2025	Value-Added Tax	VAT201 - Electronic submissions and payments
	31/10/2025	Other	Third-Party Data IT3 - End of third-party annual submissions for Trusts
	31/10/2025	Employment Taxes	EMP501 - End of employer interim reconciliation submissions
	31/10/2025	Value-Added Tax	VAT201 - Electronic submissions and payments

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 during the week of 16 – 22 October 2025.

Other SARS and related operational publications and announcements

SARS Published Latest Tax Practitioner Connect

SARS has released the 67th edition of its Tax Practitioner Connect newsletter. This issue highlights:

- Employers' Interim Reconciliation Declarations Is Part of Filing Season
- Enhancements to e@syFile™
- SARS Commits to Expedited Tax-Debt Compromise Process
- SARS Email Correspondence Now More Secure
- SARS Online Query System Guide Updated

Members can read the full edition of the newsletter [here](#).

TAX PRACTITIONER MANAGEMENT

SAIT TaxHelpline – Tax practitioner access and functionality (eFiling)

Reminder: SARS Training on the Employer Interim Reconciliation

On 15 October 2025, the Free State and Northern Cape regions hosted an e@syFile Interim Reconciliation training session, providing payroll officers with an opportunity to share their experiences and raise questions about challenges encountered on e@syFile.

Practitioners who were unable to attend, as well as those from other regions, can access key insights and takeaways from the session [here](#).

Additionally, employers and practitioners who were unable to join the webinar can access the [slideshow presentation](#) that was presented during the e@syfile webinar on 02 October. The [e@syfile version 8 Installation presentation](#) and the recording of this webinar can be accessed on the [SARS TV YouTube Channel](#).

Key tax practitioner news

Government & stakeholder newsletters

Government Connect Issue 31 (October Issue)

On 16 October 2025, SARS published the Government Connect Issue 31.

[In this edition](#), SARS highlighted the upcoming Employer Interim Reconciliation submission period, outlined requirements for a successful EMP501 submission, and shared important enhancements to the e@syFile™ platform.

Reminder that SARS Published the Monthly Tax Digest – October Issue

SARS has released the October edition of its monthly Tax Digest, featuring key filing deadlines for taxpayers. This issue highlights:

- Employers' Interim Reconciliation Declarations, which are due by 31 October 2025.
- Individual Taxpayer Filing Season, with returns due by 20 October 2025 for non-provisional taxpayers and 19 January 2026 for provisional taxpayers.
- Trust Filing Periods for both provisional and non-provisional taxpayers, currently open until 19 January 2026.

Members can read the full edition of the newsletter [here](#).

Reminder that SARS Published the VAT Connect Issue 20

SARS has published Issue 20 of the VAT Connect.

This issue provides an overview of proposed amendments arising from the national budget, a notable Supreme Court of Appeal decision involving Woolworths Holdings and the South African Revenue Service (SARS), the regulations on exporting second-hand goods, taxpayers' rights regarding SARS-approved apportionment methods, and the determination of liability dates for Value-Added Tax (VAT) collection.

Members can read the full edition of the newsletter [here](#).

Other tax practitioner access and functionality publications and announcements

17 October 2025 – The George Service Centre will undergo construction from 27 October until 25 November 2025. During this period, limited services will be available.

PART B – LEGISLATION & POLICY

LEGISLATION, INTERNATIONAL AGREEMENTS & POLICY

Tax policy & international agreements

National Legislation

SAIT Engages Parliament on the 2025 Draft Tax Bills

On Wednesday, 22 October, SAIT presented on the Draft Taxation Laws Amendment Bill, 2025, and the Draft Tax Administration Laws Amendment Bill, 2025, to the Standing Committee on Finance and the Select Committee on Finance during the public hearings on the 2025 Draft Taxation and Tax Administration Laws Amendment Bills (TLAB & TALAB). These hearings offer stakeholders across the country, including tax professionals, business groups, and members of the public, the opportunity to share their views on proposed tax legislation for the upcoming year.

Representing SAIT, the Deputy Acting Chief Executive Officer (CEO), Ms Keitumetse Sesana, provided expert insights and recommendations that reflect SAIT's ongoing commitment to monitoring and engaging with the legislative process. Through such engagements, SAIT ensures that stakeholders remain informed and equipped to navigate potential tax implications of legislative changes.

Our written submissions, where we performed a concise line-by-line analysis, can be found on our [website](#).

In this [presentation](#), SAIT recommended a proposal to limit the repeal of assessed losses for non-commercial trades to prevent abuse and reconsider the removal of the foreign retirement benefit and the exemption to better align with South Africa's residence-based taxation regime and enhanced anti-avoidance measures that target hybrid equity instruments and collective investment schemes (CIS).

SAIT also called for clarity regarding the VAT treatment of airtime vouchers used offshore and recommended removing the de minimis threshold on VAT for low-value imports. In addition, SAIT emphasised the importance of extending allowances and incentives under Phase 2 of the Carbon Tax.

The Draft TALAB was noted for its proposals to clarify audit requirements for public benefit organisations and to simplify customs entries for express and door-to-door deliveries. Further priorities included the introduction of duties on waste generated from imported goods in processing plants, the roll-out of a voluntary disclosure programme for customs and excise, and the VAT Modernisation Project, which seeks to streamline compliance. The bill also offers clearer definitions relating to bona fide errors in the context of understatement penalties.

This engagement is important against the backdrop of significant economic implications for taxpayers and businesses. For instance, repealing the foreign retirement benefit exemption has the potential to negatively affect South Africa's attractiveness as a retirement destination and could negatively influence both inward migration and investment prospects.

SAIT's presentation to the Standing Committee on Finance and the Select Committee on Finance during the public hearings on the 2025 Draft TLAB and TALAB demonstrates its firm commitment to advocating for well-balanced tax policies that foster sustainable economic

growth, ensure fairness, and protect taxpayer rights. In doing so, SAIT helps position South Africa to remain open for business as it adapts to evolving global and domestic tax frameworks.

SAIT's engagement in this process exemplifies the significant value it brings to the ongoing review of tax legislation. As South Africa's largest and most recognised professional tax body, SAIT combines deep technical expertise with an extensive understanding of the real-world impact of tax policy. Its contributions are anchored in a commitment to high standards of practice, ethical governance, and independent analysis, which elevate the national tax debate and safeguard the interests of both taxpayers and the broader economy. By facilitating informed, constructive dialogue between policymakers, tax professionals and industry stakeholders, SAIT helps ensure that reforms are balanced, practical, and genuinely support sustainable economic growth and equitable treatment for all taxpayers.

LEGISLATIVE INTERPRETATION

Legislative calls for comment

Draft Interpretation Note for Public Comments

SARS has published the following draft Interpretation Note for comment:
Draft Interpretation Note – Reduced Assessments: Meaning of “Readily Apparent Undisputed Error”, which provides guidance on the interpretation and application of section 93(1)(d) of the Tax Administration Act 28 of 2011.

The draft [note](#) clarifies the circumstances under which SARS may issue a reduced assessment where a “readily apparent undisputed error” exists in either an assessment by SARS or a return submitted by a taxpayer. It explains that this mechanism serves as a less formal, cost-effective alternative to the normal dispute resolution process under Chapter 9 of the Tax Administration Act but applies only where the error is both readily apparent and undisputed.

The [note](#) further elaborates on SARS' discretionary power to make reduced assessments, the taxpayer's burden of proof, the meaning of key terms such as “readily apparent,” “undisputed,” and “error,” and provides practical examples illustrating their application. It also discusses the limitations on the issuance of assessments under section 93(1)(d) and the requirement that SARS must be “satisfied” that all criteria have been met before granting relief.

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 6 November 2025 to ensure their input is considered before final comments are consolidated and submitted to SARS.

Submissions made to SARS and current calls for comment

No submissions were made to SARS during the week of 16 – 22 October 2025.

Legislative counsel publications

Withdrawal Notice of Practice Note 36

Practice Note 36 of 1996, which was issued on 13/01/1995 has been withdrawn on 16/10/2025

The Note, which focused on the Valuation of trading stock, has been replaced by [Interpretation Note 140](#) with effect from 16 October 2025.

SARS Issues Interpretation Note 140 on Diminution in Closing Stock Value

The [note](#) provides clarity on how taxpayers should determine and report any reduction in the value of trading stock held at year-end. It confirms that closing stock is included in gross income at cost price, reduced only where there has been a justified and quantifiable diminution due to one of the recognised reasons: damage, deterioration, change in fashion, decrease in market value, or another reason accepted by the Commissioner.

SARS emphasises that any diminution must be based on actual events that have already occurred by year-end or on events reasonably certain to occur in the following year. The note clarifies that the benchmark for measuring any reduction is cost price and not anticipated selling price or net realisable value. Case law, including Volkswagen South Africa and Atlas Copco, is referenced to illustrate when the Commissioner may allow a write-down. Importantly, the determination may be done on an item-by-item or appropriate category basis. The introduction of proviso (ii) confirms that taxpayers need not offset reductions in some stock items against increases in others. SARS stresses that only reductions below cost price are relevant and that taxpayers bear the onus to substantiate the extent and cause of any diminution with evidence.

The [note](#) further outlines disclosure requirements in tax returns, indicating that any valuation below cost must be explained and supported, as understatement penalties may arise for non-compliance. Examples are included to demonstrate acceptable methodologies and the timing of events that justify a write-down.

Members are encouraged to study the [note](#) carefully, and ensure their stock valuation practices align with its guidance. Professional advice should be sought where there is uncertainty about eligibility for reductions or the evidence required.

Reminder that SARS Released Updated Binding General Ruling (VAT) 4 (Issue 4)

SARS has issued [Binding General Ruling \(VAT\) 4 \(Issue 4\)](#), effective for all financial years commencing on or after 1 July 2025. This updated ruling prescribes the apportionment methodology to be applied by municipalities under section 17(1) of the Value-Added Tax Act, 1991, to determine the portion of input tax that may be deducted in respect of mixed expenses.

The ruling provides a detailed formula that municipalities must apply when calculating the apportionment ratio between taxable, exempt, and out-of-scope supplies. It also introduces specific exclusions (such as capital assets, extraordinary income, municipal bond issues, and certain foreign exchange differences) and adjustments (for example, for investment interest and dividend income) to ensure a fair and accurate reflection of VAT recoverability. The BGR further outlines general notes on the application of the formula, including guidance on the treatment of grants, unfunded mandates, agency arrangements, and the use of financial data on an invoice basis in line with GRAP standards.

Importantly, municipalities must ensure that the chosen method remains fair and reasonable for their operations. If not, they are required to apply to the Commissioner for approval of an alternative apportionment method. The ruling also provides transitional rules, clarifying that Issue 3 of BGR 4 has been withdrawn and replaced by the new formula for financial years beginning on or after 1 July 2025.

Members are encouraged to review [BGR 4 \(Issue 4\)](#) carefully to ensure correct application of the VAT apportionment methodology, compliance with SARS requirements, and timely adjustments and reporting in their VAT201 returns.

Published court cases

The following Tax court case was published by SARS:

Date of delivery	Case	Relevant Legislation
30/09/2025	IT 24502	• Income Tax Act, 1962
Keywords: Royalty liability and calculation Secondary tax on companies and General anti-avoidance rule: Whether the avoidance arrangement was entered into or carried out by means or in a manner which would not normally be employed for bona fide business purposes, other than obtaining a tax benefit.		

Other SARS publications and announcements

No other SARS and related operational publications and announcements were noted during the week of 16 – 22 October 2025.

OTHER MATTERS OF INTEREST FOR A TAX PRACTICE

Reminder that the OTO Published Fair Play Issue 38

The latest edition of Fair Play highlights the unique challenges faced by women in the South African tax landscape. It features insights from the Tax Ombud and other female tax professionals, shedding light on issues such as gender disparities in tax compliance and the need for more inclusive tax policies. The publication also underscores the importance of empowering women with the knowledge and tools to navigate the tax system effectively.

Members can read the full newsletter [here](#).