

# TAX PRACTICE

## WEEKLY HIGHLIGHTS

WEEK OF 08 - 14 January 2026  
(Issue 1 -2026)

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### TOP STORIES

#### 19 January 2026 Deadline Reminder

The South African Revenue Service (SARS) has reminded trustees and provisional taxpayers that both the trust income tax return (ITR12T) and provisional tax return must be submitted by 19 January 2026.

To support timely accurate submissions, SARS encourages trustees to:

- Gather all supporting documents and verify beneficiary information.
- Use SARS eFiling tools and online guides for a straightforward filing process.
- Update banking details securely; where in-person verification is required, visit a SARS branch.

Trusts with fewer than 10 beneficiaries that are not registered for eFiling may submit returns at a SARS branch by booking an appointment in advance.

SARS previously indicated its intention to start levying administrative penalties from February 2026, therefore, it is important for Trusts to ensure filing before the deadline.

#### Promulgation of the Revenue Laws Amendment Act

On 24 December 2025, the Revenue Laws Amendment Act, 2025 (Act 6 of 2025) was published, finalising reforms to South Africa's tax law that specifically affect retirement funds and the two-pot retirement system.

The two-pot system, introduced in September 2024, divides retirement savings into three components:

- Vested component – historic retirement savings before the two-pot reforms
- Savings component – accessible pre-retirement for financial need
- Retirement component – preserved savings for retirement

### Key Impacts of the Act:

- Clarified definitions and tax treatment – ensures each component is correctly identified and taxed, and safeguards retirement savings.
- Resolution of technical ambiguities – reduces uncertainty for fund administrators and members.
- Support for the two-pot framework – aligns legal terms with policy, enabling consistent implementation by trustees and advisors.

While no new taxes on retirement benefits are introduced, the Act improves legal certainty, enhances compliance, and supports policy objectives balancing early access with long-term preservation.

Members can read more about the 2025 Revenue Laws Amendment Act and its implications for retirement funds [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.](mailto:taxassist@thesait.org.za)

Approximately 500 – 1500 words

# PART A: COMPLIANCE & SARS OPERATIONS

## SAIT-SARS 'ON-THE-GROUND' ENGAGEMENT

### Voluntary Disclosure Programme (VDP) Awareness Campaign Webinar

SARS will be hosting an informative webinar on the Voluntary Disclosure Programme (VDP). During the webinar, participants can expect the following:

- **Legislative Insights:** An overview of the legislation governing the VDP, including the qualifying criteria and application process.
- **Benefits of Disclosure:** A discussion on the advantages of voluntary disclosure, such as increased certainty and potential relief from penalties.
- **Application Guidance:** Step-by-step guidance on submitting a high-quality VDP application via eFiling, completing the VDP01 form, and accessing official resources.
- **Interactive Q&A:** An opportunity to raise questions and address common challenges, including “non-voluntary” triggers, similar defaults, and the “full and complete” disclosure requirement, based on insights from previous professional body engagements.

The webinar details are as follows:

- **Date:** Monday, 2 February 2026
- **Time:** 10:00 – 12:00
- **Platforms:** Zoom and YouTube

Interested participants can register in advance via zoom [here](#):

- **Meeting ID:** 969 1545 2907
- **Passcode:** 533752

Upon registration, participants will receive a confirmation email with instructions on how to access the webinar.

Alternatively, interested participants can watch the webinar live on [YouTube](#).

Members are encouraged to join the webinar to gain valuable insights on how they and their clients can achieve and maintain compliance through the Voluntary Disclosure Programme.

### Reminder: Exempt Institutions Digitalisation

SARS has introduced an online registration system for Income Tax Exempt Institutions. The pilot will run from 8 December 2025 until 26 February 2026 and includes the migration and data take-on of all existing records and pilot trade testing. SARS states that this approach will ensure an improved taxpayer experience once the system is fully launched on 27 February 2026.

#### *What to Expect During Transition Phase*

- Existing Applications
- SARS will ensure that all existing applications submitted prior to 12 December 2025, will be finalised in accordance with existing turnaround times.
- Discontinuation of Manual Applications
- SARS will discontinue the manual application submission process (EI1 form) effective 12 December 2025.

- New Applications:
- SARS will accept new applications via its new online registration and application platform from 27 February 2026.
- Preparation Period:
- Entities intending to apply for Income Tax exemption must:
  - Register for Income Tax (if the entity does not yet have an Income Tax number)
  - Register for eFiling
  - Appoint a Registered Representative
  - Ensure that all the supporting documents are complete.
- Branch Access:
- Taxpayers will be able to register for Income Tax and eFiling at their local SARS branch. Branch visits must be booked using the online eBooking system.

SARS will continue to provide updates to taxpayers and stakeholders throughout the transition period. Members can read the full notice [here](#).

## SAIT TaxHelpline – Escalations

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

The most urgent escalations this week include:

1. Delays in finalising objections and requests for reasons.
2. Delays in finalising deregistration requests.
3. Delays in finalising and payment of refunds.

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

On 20 November 2025, the Gauteng region held their final regional meeting for 2025. Minutes of the meeting will be available in the next edition of the Weekly.

On 09 December 2025, the Limpopo region held their final tax practitioners meeting for 2025. Minutes of the meeting will be available in the next edition of the Weekly.

## Upcoming RCB/SARS regional and national meetings

1. Western Cape – 04 March 2026
2. Free State and Northern Cape – 09 March 2026
3. Free State and Northern Cape – 08 June 2026

4. Free State and Northern Cape – 07 September 2026
5. Free State and Northern Cape – 09 November 2026

### Other meetings of interest

1. SARS National Operational Forum – Tentatively scheduled for January 2026
2. RCB Forum Meeting – 03 March 2026
3. RCB Forum Meeting – 02 June 2026
4. RCB Forum Meeting – 15 September 2026
5. RCB Forum Meeting – 10 November 2026

## DAILY COMPLIANCE AND ADMINISTRATION

### Due dates for reporting and payments: January 2026

Month	Date	Tax Type	Notification
January 2026	07/01/2026	Employment Taxes	<b>EMP201</b> - Submissions and payments
	19/01/2026	Income Tax	<b>ITR12</b> - Submission due date for a return for provisional taxpayers and is submitted by using the SARS eFiling platform
	19/01/2026	Income Tax	<b>ITR12T</b> - Submission due date for the Trust Income Tax returns.
	23/01/2026	Value-Added Tax	<b>VAT201</b> - Manual submissions and payments
	30/01/2026	Value-Added Tax	<b>VAT201</b> - 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 (to be updated).

### Key operational news

#### Reminder: Enhanced VAT Registration Process

SARS has introduced new measures to improve transparency and streamline the VAT registration experience. Applicants will now receive clear guidance on any additional supporting documents required, as well as specific reasons when an application is rejected. These improvements aim to create a smoother, more efficient process and enhance the overall experience for taxpayers and traders engaging with SARS.

#### Reminder: Enhancements to Transfer Duty Declaration

SARS has enhanced the Transfer Duty Declaration (TDC01) on eFiling to address registration issues, reduce inaccurate declarations and ensure compliance during property transactions. These enhancements include, but are not limited to:

- The tax reference number will now be required for both sellers and purchasers. For individuals, this will only apply to transactions above R2 million.
- Removal of Annual Income field: The field will no longer be applicable or visible on the form.

- Inclusion of “Divorced” option under the Marital Status Field.
- Introduction of a new field titled “Not registered for income tax”: The field applies only to individuals who purchase property and will be a radio button. Once selected, a drop-down menu will need to be populated to select the reason.
- Enhanced validations will be introduced to reduce submission of inaccurate information to SARS.

The updated Guide can be accessed here for more information: [TD-AE-02-G02 – Guide for Transfer Duty via eFiling – External Guide](#).

## Reminder: Updated Lump Sum Tax Directive Guide

The [Guide to Complete the Lump Sum Tax Directive Application Forms](#) has been updated to:

- Clarify when an inactive tax reference number will be accepted on a tax directive application.
- Emphasise the Fund’s duty to consider the potential Double Tax Agreement (DTA) implications for non-resident clients.
- Clarify the process for applying for a tax directive where there is insufficient taxpayer information.

## Other SARS and related operational publications and announcements

### Reminder: Tax Exempt Institutions Connect

SARS has published Issue 10 of the Tax-Exempt Institutions Connect. In this edition, SARS highlights the introduction of the online registration system for Income Tax Exempt Institutions, the legal requirement of all legal entities (including Tax Exempt Institutions) to be registered for Income Tax and eFiling registration.

The full edition of the publication can be accessed here: [Tax Exempt Institutions Connect Issue 10 \(December 2025\) | South African Revenue Service](#)

## TAX PRACTITIONER MANAGEMENT

### SAIT TaxHelpline – Tax practitioner access and functionality (eFiling)

## Updated Guides

The following guides have been updated for ease of reference:

[Download e@syFile Employer](#): Follow the official guide to install the e@syFile application on your PC and start filing electronically.

[Register an Individual for Tax via e@syFile](#): Use the step-by-step guide to register a new taxpayer and obtain a tax reference number.

### Reminder: Debt Management Enhancement for Trust Entities

SARS has enhanced its digital channel (eFiling) to enable taxpayers to initiate payment arrangements on eFiling for Trust Assessed Tax.

For more information, see the updated guide: [GEN-DC-20-G03 – Deferral of Payment Arrangements on eFiling – External Guide](#).

## Reminder: Debt Management Enhancement for Trust Entities

SARS is preparing to implement enhancements to the Tax Directives process as indicated in the [IBIR-006 Tax Directives Interface Specification Version 6.901](#). SARS recommends that the IBIR-006 be reviewed before proceeding with testing.

Trade testing dates will be communicated once confirmed. Software implementation is planned for April 2026.

## Reminder: Updated e@syFile™ Employer version 8.0.1\_330

On 02 December 2025, SARS published the e@syFile™ Employer version 8.0.1\_330 release notes, which specify the following changes:

- Enhancements were made to the AA88 import file to assist large entities.

See more details in the [release notes](#).

## Key tax practitioner news

### Reminder: Amendment to the Reporting Unprofessional Conduct External Guide

The Tax Administration Act No. 28 of 2011 (TAA) provides for reporting unprofessional conduct of tax practitioners, professionals who provide tax assistance; and unregistered individuals practising as tax practitioners where such persons act in a manner that is in contravention with the provisions of the TAA and/or Code of Conduct of their respective controlling body.

The external guide that provides guidance regarding reporting of unprofessional conduct by tax practitioners to SARS has been updated. The updated guide can be accessed here: [GEN-GEN-08-G01 – Reporting Unprofessional Conduct – External Guide](#)

## Government & stakeholder newsletters

### Monthly Tax Digest

On 13 January 2025, SARS published the January 2026 issue of the Monthly Tax Digest. This issue focuses on the channels in which payments to SARS can be made and the key January tax deadlines for Trust and Provisional taxpayers. Additionally, SARS reiterates the trustees responsibilities regarding the submission of trust returns.

The full edition of the issue can be accessed [here](#).

## Other tax practitioner access and functionality publications and announcements

### SARS Digital Platform Upgrades

As part of SARS' commitment to delivering smart, modern and trustworthy service through reliable and secure digital platforms, regular maintenance and upgrades are essential. Accordingly, scheduled maintenance on the SARS digital platform will take place as follows:

**Saturday, 17 January 2026 from 22h00 to Sunday, 18 January 2026 02h00.**

During this time, users may experience intermittent service interruption on eFiling, Tax and Customs Digital Platforms.

# PART B – LEGISLATION & POLICY

## LEGISLATION, INTERNATIONAL AGREEMENTS & POLICY

### Tax policy & international agreements

#### National Legislation

#### Promulgation of the Revenue Laws Amendment Act

On 24 December 2025, the [Revenue Laws Amendment Act, 2025 \(Act 6 of 2025\)](#) was published in the Government Gazette, finalising legislative reforms to South Africa's tax law, particularly affecting retirement funds and the implementation of the two-pot retirement system.

The Act aligns and clarifies key aspects of retirement fund taxation that arose following the introduction of the two-pot system in September 2024. This system divides members' retirement savings into three distinct components:

- Vested component – historic retirement savings prior to the two-pot reforms.
- Savings component – funds potentially accessible before retirement in cases of financial need, and
- Retirement component – preserved savings for retirement.

Key Changes to Retirement Fund Legislation include:

1. Clarified Definitions and Tax Treatment

The Act refines definitions of retirement fund components in the Income Tax Act, ensuring the legal text accurately reflects policy intent and tax administration practice.

This provides much-needed clarity regarding:

- how each component is identified for tax purposes,
- how withdrawals from the savings component are treated, and
- how the retirement component remains safeguarded until retirement age.

2. Resolution of Technical Ambiguities

The amendments resolve ambiguities that had caused uncertainty among fund administrators and fund members.

3. Support for the Two-Pot Framework

By refining terms and explicitly aligning statutory language with the policy structure of the two-pot retirement system, the Act supports consistent implementation by retirement fund trustees, advisors, and administrators.

The 2025 Act does not introduce new tax on retirement benefits, but it:

1. Improves legal certainty for funds about how different fund components should be treated.
2. Enhances compliance and administrative clarity in tax reporting and withdrawal processing, and
3. Supports the policy objectives of balancing early access for financial flexibility with preservation for retirement security.

Tax practitioners, fund administrators, employers and taxpayers should consult updated guidance and ensure administrative systems reflect the clarified definitions and treatment rules introduced by this [Act](#).

## LEGISLATIVE INTERPRETATION

### Legislative calls for comment

#### Reminder - Draft Notice: Definition of Real Estate Investment Trust (REIT)

SARS and the National Treasury published a draft notice for public comment which sets out the requirements and conditions that must be met by a company for purposes of paragraph (b) of the definition of “REIT” in section 1(1) of the Income Tax Act.

Under the draft notice, a company must meet the following to qualify as a REIT:

Condition	Summary
Ownership structure	The company must be a wholly owned subsidiary of an insurer, retirement fund, or short-term insurer.
Assets	At least 80% of the value of the company’s assets (per its latest annual financial statements under IFRS) must be immovable property or interests in a “property company.”
Income	At least 75% of its revenue must be derived from rental income (i.e., rental of immovable property).
Debts	Total liabilities must not exceed 60% of the total assets of the company (based on latest audited/reviewed consolidated IFRS statements).
Minimum assets	The company should have gross assets of at least R300 million (per latest audited/reviewed consolidated financial statements).
Tax treatment	The company must qualify for a tax deduction of distributions under section 25BB(2) of the Act on a continuous basis.
Governance	The audit committee (or a separate risk committee) must adopt and implement a risk-management policy. This policy must, at minimum, prohibit the company from engaging in non-standard derivative transactions. The committee must report annually on compliance with this policy.

After receipt of written comments, SARS and National Treasury will engage with stakeholders through public engagements to discuss the written comments on the draft notice. Thereafter, the notice will be published in the Government Gazette after considering public comments.

Members who wish to include their input in SAIT’s submission are invited to submit comments to [ksesana@thesait.org.za](mailto:ksesana@thesait.org.za) by no later than 16 January 2026. The full draft notice can be accessed [here](#).

### Submissions made to SARS and current calls for comment Penalty

No submissions were made to SARS, and no calls for comment were noted during the week of 08 - 14 January 2026.

## Legislative counsel publication

### New Issues of Interpretation Notes

The following interpretation notes were published by SARS in December 2025 and January 2026:

Number	Applicable Legislation	Subject
<a href="#">IN 143</a>	Income Tax Act, 1962 Section 10(1)(cE)	Income tax exemption: Registered political party
<a href="#">IN 142</a>	Income Tax Act, 1962 Paragraph (a) of the definition of "interest" in section 24J(1)	Meaning of "similar finance charges"
<a href="#">IN 91</a> ( <a href="#">Issue 3</a> )	Income Tax Act, 1962 Section 19 & paragraph 12A of the 8th Schedule	Concession or compromise of a debt
<a href="#">IN 64</a> ( <a href="#">Issue 5</a> )	Income Tax Act, 1962 Section 10(1)(e)	Income tax exemption: Bodies Corporate, Share Block Companies and Associations of persons managing the collective interests comment to all members
<a href="#">IN 22</a> ( <a href="#">Issue 6</a> )	Transfer Duty Act, 1949 Sections 9(1)(c) and 9(1A)	Transfer duty exemption: Public benefit organisations, institutions, boards, or bodies

### New Value Added Tax [VAT] Rulings

During the week of 08 – 14 January 2026, SARS published the following Binding Rulings for VAT.

Number	Subject	Summary
<a href="#">VR 014</a>	Apportionment Sections 17(10) and 41B	This VAT ruling approves the methods of apportionment being the page-space method and the varied turnover-based method which are applied by a vendor in the retail industry.

### Practice Note 31 of 1994

Practice Note 31, which focuses on income tax implications on interest paid on moneys borrowed, has been replaced by section 11G for years of assessment commencing on or after 1 January 2026.

*\* **Kindly note** that context to the newly published interpretation notes and the replacement of Practice Note 31 by section 11G will be provided in the next edition of the weekly.*

### Reminder: Updated Average Exchange Rates

SARS recently updated the average exchange rates. The next update can be expected in February 2026. These average exchange rates do not represent spot rates for purposes of the Act.

The use of these average exchange rates is not compulsory. Stakeholders are reminded that using average exchange rates which differ from those published by SARS must keep record of all calculations for audit purposes.

Table	Description
<a href="#">Table A</a>	A list of the average exchange rates of selected currencies for a year of assessment as from December 2003
<a href="#">Table B</a>	A list of the monthly average exchange rates to assist a person whose year of assessment is shorter or longer than 12 months
<a href="#">Example</a>	How to calculate Average Exchange Rates for a period longer than 12 months

## Reminder: New Binding Private Rulings

During the week of 04 – 10 December 2025, SARS published the Binding Private Ruling (BPR) 423.

Number	Legislation	Subject
<a href="#">BPR 423</a>	Income Tax Act, 1962	Amount paid by a company to the sole beneficiary of its shareholder constitutes a dividend

## Published court cases

### Reminder - Tax Court: SLGGM v South African Revenue Service

Date of Delivery	Applicable legislation
19 November 2025	Value-Added Tax, 1991
<b>Keywords</b> Supply of goods at zero-rated or standard rate – whether payments made by the GDE to the appellant constituted “grant funding”, thus subject to zero-rating or were payments for “actual services rendered” by the appellant to the Department, thus attracting VAT at standard rate. <a href="#">VAT1543</a>	

### Reminder - Tax Court: Taxpayer TAT v South African Revenue Service

Date of Delivery	Applicable legislation
14 October 2025	Employment Tax Incentive Act, 2013 Tax Administration Act, 2011
<b>Keywords</b> Applications to amend Rule 31 statement of grounds of assessment and opposing appeal; and sought to set aside irregular step taken by respondent – the court was called upon to determine the following issues: <ol style="list-style-type: none"> <li>Whether the proposed amendment amounts to a new case</li> <li>Whether the amendment is permissible under Rule 31(3)</li> <li>Whether the granting of the amendment would prejudice the appellant and/or the other 408 taxpayers who elected not to participate based on the pleadings as they stood and finally whether it is appropriate for the court to allow the amendment in light of the designation of this matter as a “test case”.</li> </ol> <a href="#">IT 46233</a>	

## Other SARS publications and announcements

### Global Minimum Tax – How to Register and Notify SARS

SARS plans to launch the registration and notification functionality for the Global Minimum Tax (GMT) via its eFiling platform as part of South Africa's implementation of the Global Anti-Base Erosion (GloBE) framework. This guide offers early clarification and reassurance that the GMT registration and notification processes will leverage existing systems to minimise disruptions and improve compliance as it will be integrated into the familiar SARS eFiling platform.

SARS has rescheduled the launch of the GMT registration and notification functionality on eFiling to 16 March 2026. This adjustment ensures system quality and alignment with international standards. Members are encouraged to visit the [Global Minimum Tax webpage](#) for more information.

### Reminder: Global Collaboration on Property Transparency

South Africa, together with more than 25 countries, has issued a joint statement supporting a new international initiative to improve tax transparency on immovable property held across borders. While significant progress has been made in sharing financial and crypto-asset information, no equivalent mechanism has existed for non-financial assets such as property.

To address this gap, jurisdictions have welcomed the OECD's new *Multilateral Competent Authority Agreement on the Automatic Exchange of Information on Immovable Property* (IPI MCAA). This framework will enable tax authorities to automatically exchange readily available information on foreign property ownership and related income, improving compliance and helping to combat tax evasion.

Participating countries aim to join the IPI MCAA by 2029 or 2030, pending domestic processes, and encourage other jurisdictions to support this global transparency effort.

### Reminder: National Treasury and SARS Release 18th Annual Tax Statistics Bulletin

National Treasury and SARS have published the 18th edition of the annual *Tax Statistics* bulletin, covering tax revenue and return data for the 2021–2024 tax years and the 2020/21–2024/25 fiscal years.

The report highlights strong long-term revenue growth, with tax collections rising from R113.8 billion in 1994/95 to R1.9 trillion in 2024/25. In the latest fiscal year, SARS collected R2.3 trillion in gross revenue, refunded R447.3 billion, and netted R1.9 trillion, which was driven by higher PAYE receipts, increased pension withdrawals under the Two-Pot system, improved company profits in the financial sector, and stronger domestic consumption.

Enhanced compliance efforts also played a major role, yielding R304 billion in compliance revenue which is a 16.7% increase from the prior year.

Key insights include:

- PIT remains the largest revenue contributor at 39.5%, with the tax-to-GDP ratio rising to 25.1%.
- The PIT register grew to 27.1 million individuals, with assessed taxpayers reporting R2.7 trillion in taxable income.

- CIT data shows only 21.7% of companies reported positive taxable income, with large companies contributing nearly 60% of total CIT assessed.
- VAT statistics reflect 900 285 registered vendors, 55.2% of whom are active, with companies/CCs making up the vast majority of VAT payments and refunds.
- Import VAT and Customs Duties accounted for 18.2% of total revenue, driven largely by imports of machinery, electronics, and vehicles.

Other highlights cover Capital Gains Tax, Transfer Duty, Mineral and Petroleum Resources Royalties, which declined sharply due to lower commodity prices, as well as Southern African Customs Union (SACU) revenue-sharing outcomes for 2024/25.

The full bulletin and supporting documents are available on the [SARS tax Statistics webpage](#) and [www.treasury.gov.za](http://www.treasury.gov.za).

## OTHER MATTERS OF INTEREST FOR A TAX PRACTICE

### Fair Play 39 – 12 Years of Fairness

The Tax Ombud marks over a decade of ensuring fairness and transparency in South Africa's tax system in the latest Fair Play 39 newsletter. The edition reflects on 12 years of resolving taxpayer complaints, empowering taxpayers, and promoting accessibility to rights and services.

It highlights real taxpayer experiences, collaborations with SARS, and initiatives to strengthen trust and fairness in tax administration. The full newsletter can be accessed [here](#).