

'From Constraint to Capacity: Turning Fiscal Space into Sustainable Reform'

# PROGRAMME



14 - 16 September 2026



The Capital On The Park, Sandton  
101 Katherine St, Sandown, Sandton, 2031



Gala Dinner  
15 September 2026

## DAY 1

TIME	TOPIC	SPEAKERS
7:30 – 9:00	<b>CTA exclusive breakfast</b>	<b>Exclusive Breakfast to be hosted by SAIT</b>
9:00 – 9:15	Tax Indaba, 2026 official opening	Keitumetse Sesana
9:15 – 9:45	<p><i>Keynote address</i></p> <p><b>The next chapter of South Africa's Fiscal story: Stability, Reform and growth</b></p> <p>After years of fiscal strain, South Africa appears to have entered a moment of cautious optimism. Revenue collections have improved in some areas, debt stabilisation is in sight, and fiscal metrics appear less alarming than in recent years. But is this a genuine turning point — or merely a temporary reprieve?</p> <p>This session will assess whether South Africa has created meaningful fiscal space, and whether that space is being used to drive sustainable reform or simply postpone harder decisions.</p>	
9:45 – 10:30	<p><i>Keynote address</i></p> <p><b>Revenue with Credibility: SARS and the Next Era of Tax Administration</b></p> <p>As South Africa seeks to restore fiscal confidence, SARS remains central to the country's ability to collect revenue efficiently, fairly and sustainably.</p> <p>This keynote address will explore the next chapter of tax administration in South Africa, including the role of technology, compliance, enforcement, taxpayer service and institutional trust</p>	
10:30 – 11:00	<b>COMFORT BREAK</b>	

<p><b>11:00 – 11:30</b></p>	<p><b>Trust in the System: Taxpayer Rights in an Era of Automated Administration</b></p> <p>As tax administration becomes increasingly digital, taxpayers and practitioners are facing new challenges in navigating automated systems, delayed outcomes, and limited visibility into SARS processes. This keynote address will examine the importance of fairness, procedural justice and taxpayer rights in an increasingly data-driven tax environment.</p>	
<p><b>11:30 – 12:00</b></p>	<p><b>Macroeconomic Stability as Fiscal Capacity: Why Confidence Still Matters</b></p> <p>Tax reform does not happen in isolation — it is deeply shaped by the broader macroeconomic environment. Inflation, interest rates, capital flows, exchange rate resilience, and investor sentiment all affect South Africa’s ability to grow, raise revenue, and sustain reform. This session will unpack the 2026 economic outlook as well as the bedrock upon which South Africa’s tax regime is found.</p>	
<p><b>12:00 – 13:00 LUNCH</b></p>		
<p><b>13:00 – 13:30</b></p>	<p><b>Global Disruption, Diplomatic Realignment and Tax: What the New World Order Means for South Africa</b></p> <p>The global tax and fiscal landscape are increasingly being shaped by forces far beyond domestic policy choices. Trade wars, armed conflict, sanctions, geopolitical fragmentation, shifting aid flows, and diplomatic realignments are all influencing how countries design tax systems, protect their tax bases, and position themselves in the global economy.</p> <p>This session will explore how the changing global order is reshaping taxation, investment, trade and fiscal sovereignty, and what these developments mean for South Africa’s policy choices, revenue outlook and long-term competitiveness.</p>	
<p><b>13:30 – 14:15</b></p>	<p><b>Africa’s Tax Transformation: Trends Driving Change and Compliance</b></p> <p>This session will provide a focused overview of the evolving tax landscape across Africa, highlighting the key trends shaping policy, administration, and compliance. As governments respond to increasing fiscal pressures, the rise of the digital economy, and shifting global tax standards, tax systems across the continent are undergoing significant transformation. Panellists will explore developments such as efforts to broaden the tax base, the growing use of technology and data analytics, and strengthened measures to address base erosion and profit shifting.</p> <p>The discussion will further examine the impact of regulatory changes, cross-border tax developments, and the increasing emphasis on transparency and information exchange. Attendees will gain practical insights into how these trends affect businesses and tax professionals, and what is required to navigate an increasingly complex, fast-changing, and interconnected African tax environment.</p>	<p><b>Chair:</b> Keitumetse Sesana</p>
<p><b>14:15 – 14:45 COMFORT BREAK</b></p>		

14:45 – 15:30

**Trade-Based Money Laundering: A Growing Threat to Africa's Tax Base**

Trade-based money laundering is one of the most sophisticated and least understood forms of illicit financial flow which for African economies directly undermine revenue collection, distorts trade data and weakens fiscal sovereignty.

This session will explore the critical intersection between tax, customs and financial crime enforcement, including how revenue authorities are strengthening audit capabilities, leveraging data analytics and aligning transfer pricing and customs valuation rules to detect abuse. Attendees will gain practical insight into identifying how financial crime and illicit financial flows affect tax practitioners (who are now increasingly being recognised as accountable institutions) gain insights into identifying tax-related red flags, understanding regulatory expectations and implementing controls to mitigate trade-based money laundering risks while ensuring compliance in an increasingly scrutinised global trade environment.

**Chair:**

Lebogang Thobakgale

15:30 – 16:15

**Cyclical Windfalls vs Structural Reality: Is South Africa Designing a Tax System for the Next Economy or the Last Cycle**

South Africa's recent tax gains are being said to be driven largely by cyclical factors such as commodity strength and improved SARS collections, rather than broad-based structural growth in the tax base. While revenue performance appears strong, underlying risks remain, including a narrow income tax base, subdued consumption, and reliance on volatile external conditions. This raises a key policy question: whether current fiscal windfalls are being used to strengthen long-term resilience or are quietly being built into permanent spending commitments.

The debate is increasingly shifting from tax rates to tax system design, compliance technology, and fiscal stability in an uncertain global economy. This session will unpack these issues.

TAX INDABA

**Optional networking session after the Tax Indaba**

**END OF DAY 1**

# DAY 2

TIME	TOPIC	SPEAKERS
9:00 – 9:45	<p><b>E-invoicing places VAT at a Crossroads of Administration, Digitalisation and Design – is South ready for an e-invoicing model?</b></p> <p>VAT is South Africa's second largest revenue source, with about R500 billion collected by SARS, up 9.32%. Despite its importance, VAT continues to be operationally complex to administer and enforce, so much so that SARS is increasingly moving toward an e-invoicing model as part of broader VAT modernisation efforts, aimed at digitising administration in response to evolving policy demands and changing business operating environments.</p> <p>This session will unpack what VAT modernisation entails in practice and critically assesses South Africa's readiness to transition to an e-invoicing model.</p>	Annelie Giles
9:45 – 10:30	<p><b>Diesel Refunds in Transition: Progress, Policy Shifts and Practical Challenges in 2026</b></p> <p>South Africa's diesel refund system remains vital but increasingly complex. While relief has expanded, particularly during load shedding and with a proposed increase to 100% eligibility for key economic sectors, key reforms introduced in 2022 are still not in effect, and system upgrades by SARS have been delayed.</p> <p>This session explores the gap between policy and practice, highlighting compliance challenges, audit risks and what businesses should expect as reforms are eventually implemented.</p>	Leonard Willemsse
10:30 – 11:00	<b>Comfort Break</b>	
11:00 – 11:30	<p><b>Managing Corporate Tax Risk in an Era of increased Accountability</b></p> <p>The role of in-house tax leadership has shifted significantly since the early 2000s, with tax no longer seen as a profit centre but as a high-risk area of corporate governance. Increasing enforcement focus, coupled with evolving expectations of accountability, has elevated not only corporate exposure but also potential personal liability for directors and key decision-makers.</p> <p>This session explores how these shifts are reshaping corporate tax risk management, and what practical responses are needed as compliance, governance and director accountability become more closely intertwined than ever.</p>	

11:30 – 12:00

**The latest trends in large business international structuring**

SARS continues to strengthen its compliance efforts, with the Voluntary Compliance Index for the large business segment reaching 88.62% ,an indication of improved taxpayer behaviour, but with notable gaps still remaining.

SARS continues to scrutinise large business structures, focusing on BEPS risks such as transfer pricing, restructurings, offshore entities, and CFCs. This session examines key areas of focus, SARS' evolving enforcement approach, the ramped up roll out of the APA, and practical and practical strategies to manage risk and maintain compliance.

*Chair*

Keitumetse Sesana

12:00 – 13:00

**Lunch break**

13:00 – 13:45

**Innocent but still Liable? GAAR's New 'Guilt by Participation' Era in South African Tax Law**

Following the landmark ruling by the Constitutional Court of South Africa involving Absa Group and the SARS the application of the GAAR has entered a new phase. The Court confirmed that GAAR liability is based on objective participation, not intent, effectively introducing a "guilt by participation" principle where even commercial transactions may be re-characterised.

This session explores the impact on due diligence, structuring, and risk allocation—especially in complex, multi-entity financing—and what it means for tax certainty in South Africa.

Professor Deborah Tickle

Phuthi Kgomo

13:45 – 14:45

**The future of funding structures: what does the reversal of the propose amendments to section 8E - and the retraction of efforts to align interest limitation rules - really signal?**

With National Treasury withdrawing the proposed Section 8E amendments, which highlighted how quickly equity treatment can be reconsidered, and with the attempted alignment of Sections 23M and 23N on interest limitation rules subsequently being withdrawn, it is clear that even debt is no longer immune to policy uncertainty. This raises important questions about the future of capital structuring and what these developments signal for its direction going forward. This session will unpack what the future of structuring may look like.

Denny da Silva

14:45 – 15:00

**Comfort Break**

15:00 – 15:30

**Capital Flow Management 2026: Rethinking cross-border transactions in a renewed exchange control environment**

South Africa is shifting its exchange control framework, with the draft Capital Flow Management Regulations, 2026 set to replace the 1961 regulations. This marks a move to a modern, risk-based system with less pre-approval and stronger reporting and enforcement by the South African Reserve Bank.

This session explores the impact on multinationals, including a "positive bias" regime, higher penalties, changes to cross-border transactions (including crypto), and implications for structuring and capital mobility in a more transparent, enforcement-driven environment

Megan Landers

15:30 – 16:00

**ESG Has Redefined Value: Is Tax Ready to Follow?**

Rufaro Nyakatawa

ESG is reshaping expectations of how value is measured and taxed. If these principles take hold, tax may increasingly follow the point of value creation, opening the door to a more transparent and potentially more productive fiscal system for government.

This session will explore how ESG could shift tax toward where value is created, and whether greater transparency and alignment between substance and taxation can naturally strengthen fiscal outcomes.

16:00 – 16:30

**The Crypto Crackdown: What It Means for Capacity, Revenue Collection, and How the Framework is working**

South Africa's adoption of the OECD Crypto-Asset Reporting Framework (CARF) strengthens oversight of crypto assets by improving tax transparency and closing compliance gaps. By requiring service providers to report transaction data to SARS, it enhances enforcement and revenue collection potential. Its effectiveness will depend on implementation and data capacity, with ongoing risks given the complexity and fast-changing digital asset environment.

In this session, we will discuss the implementation of CARF, its impact on tax transparency, and what it means for administrative capacity and revenue collection.

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END OF DAY 2

# DAY 3

TIME	TOPIC	SPEAKERS
9:00 – 09:45	<p><b>The evolution of eFiling</b></p> <p>For all its shortcomings, the SARS eFiling system is way ahead of many electronic revenue authority interfaces. This session explores current challenges and the expectations ahead, as SARS moves to a more digitize system whereby ‘tax just happens’.</p>	
9:45 – 10:15	<p><b>The Courts review of tax administration: Is the courts asymmetrical interpretation of Rule 31 and Rule 32 creating an unequal playing field in the tax litigation landscape?</b></p> <p>The asymmetry between Rule 31 and Rule 32 raises an important procedural fairness question. On one hand, SARS is restricted from introducing new grounds that fundamentally change the basis of an assessment. On the other, taxpayers—if they object broadly enough—can introduce new arguments later, even if those arguments were not fully developed at the objection stage.</p> <p>This session will examine whether the asymmetry Rule 31 and Rule 32 asymmetry promotes fairness or tilts the playing field, and whether it should be aligned to ensure procedural equality and discourage overly broad or vague objections.</p>	Dr Albertus Marais
10:15 – 10:35	<p><b>A review of the Tax Administration Rules under Section 103: Scope, limits, and Practical Impact on Tax Dispute Resolution</b></p> <p>This presentation will be a deep exploration the Rules issued under section 103 of the Tax Administration Act and their role in governing tax dispute processes.</p> <p>It will examine how they shape objections, appeals, and litigation, and assess whether the framework strikes a fair and efficient balance between SARS administration and taxpayer rights or creates practical uncertainty in application.</p>	Professor Thabo Legwaila
10:35 – 11:00	<p><b>Comfort Break</b></p>	
11:00 – 11:30	<p><b>Trusts Under Pressure: Still Worth Having in Place?</b></p> <p>Are trusts still a viable long-term planning tool in today’s strict compliance environment, or have they become more burden than benefit? With increased SARS enforcement and penalties, their effectiveness is being questioned.</p> <p>This session will also explore procedural fairness concerns around SARS’ use of draft notices as final demands, and provide insights into trust structuring, deregistration challenges, and key policy provisions like section 7C and attribution rules—particularly in the context of intergenerational wealth transfers.</p>	Azwindini Manenzhe Bobby Wessels

11:30 – 12:00

**Higher SARS revenue targets, rising disputed debt: What's next for tax debt enforcement**

SARS enters the year with higher revenue targets and a growing disputed debt book, reflecting pressure to improve collections and address long-outstanding amounts, alongside underlying procedural and dispute-resolution challenges.

This raises questions about shifting enforcement priorities where disputed debts are still treated as collectable. This session explores the implications for taxpayers, including more assertive collection action, greater use of third-party mechanisms and tighter scrutiny of unresolved disputes.

12:00 – 13:00

**Lunch break**

13:00 – 13:30

**Refund Risk Engines: Strengthening controls or delaying legitimate refunds?**

SARS is strengthening revenue protection through advanced risk engines, targeted investigations, and verification processes to curb fraudulent refund claims. While this improves system integrity, it raises concerns for taxpayers.

This session explores whether these controls may also delay or block legitimate refunds, and the balance between protecting the fiscus and ensuring efficient, accurate refund processing for compliant taxpayers.

13:30 – 14:00

**The rising SMME economy: Growth and compliance within this expanding tax base**

SARS has reported strong growth in the SMME sector, with increases of approximately 14.7% (R16.0 billion), signalling a rapidly expanding and increasingly important part of the tax base. This raises key questions about where this growth is being captured in the tax system and whether compliance frameworks are effectively keeping pace with sector expansion.

This session will explore how SMME growth is reflected in tax collections, registration, and compliance trends, and whether it is expanding a sustainable tax base. It will also consider risks of under-reporting, informality and compliance gaps, and what this means for future enforcement and policy focus.

Mapitso Mphahlele

Conner Robertson

14:00 – 14:30

**Voluntary Disclosure in strengthening tax compliance and revenue generating capacity**

Voluntary disclosure continues to drive compliance and revenue, generating around R6 billion through recent interventions and prompting questions about its role as a broader compliance tool. Recent changes, including the ability to apply for interest remission, suggest an evolving framework.

This session explores how to improve uptake and compliance impact, and whether the current VDP regime strikes the right balance.

14:30 – 14:45

**Comfort Break**

<p><b>14:45 – 15:30</b></p>	<p><b>The Future of Tax Practice: Will Technology Free or Replace the Practitioner?</b></p> <p>Tax technology is changing the profession rapidly — from compliance automation and AI-assisted drafting to data-led advisory and digital workflows. But will these tools reduce administrative burden and improve practitioner value, or will they commoditise parts of the profession altogether? This session will explore how tax practitioners should respond to a future that is arriving faster than many expected.</p>	<p>Andre Bothma</p> <p>Khanyisa Cingo-Ngandu</p> <p>George Luputa</p>
<p><b>15:30 – 16:00</b></p>	<p><b>Shaping the Next Generation of Tax Professionals: Education, Skills and Readiness</b></p> <p>This session will explore how the tax profession is evolving and what it means for the next generation of practitioners entering the field. As technology, regulation, and client expectations reshape the industry, traditional tax education models are being challenged to keep pace. Panellists will examine whether current academic and professional pathways are adequately preparing graduates with the technical, digital and strategic skills required in a modern tax environment.</p> <p>The discussion will also focus on how firms, institutions and professional bodies can better support the development of future talent through continuous learning, practical experience, and interdisciplinary training. Attendees will opine on and gain insights on the critical skills, mindsets and capabilities that are required by the next generation of tax that will define successful tax professionals in an increasingly complex and technology-driven world.</p>	

**16:00 Conclusion of the Tax Indaba**

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END OF TAX INDABA 2026