

'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 - 14 SEPTEMBER

THEME:

Macro domestic & international tax trends

TIME	TOPIC	SPEAKERS
7:30 - 9:00	Exclusive CTA Breakfast	<i>Host:</i> SAIT
9:00 - 9:15	Tax Indaba, 2026 official opening	Keitumetse Sesana - SAIT
9:15 - 9:45	<p>Keynote address by the National Treasury</p> <p>The next chapter of South Africa's fiscal story</p> <p>After years of fiscal constraints, 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. Is this a genuine turning point or merely a temporary reprieve?</p>	
9:45 - 10:30	<p>Keynote address by the South African Revenue Service</p> <p>SARS and the next era of tax administration</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. To go further, SARS is seeking to leverage the new era of digitised tax administration to strengthen compliance and convert constraints into sustained fiscal relief.</p>	
10:30 - 11:00	Comfort Break	

11:00 - 11:30	<p>Keynote address:</p> <p>The Tax Ombud’s perspective on taxpayer rights in an era of increasingly automated tax administration</p> <p>As tax administration becomes increasingly digitalised, taxpayers and practitioners are facing new challenges in navigating automated systems, delayed outcomes and limited visibility into SARS processes. In this address, the Tax Ombud will examine the importance of fairness, procedural justice and taxpayer rights in an increasingly data-driven tax environment.</p>	
11:30 - 12:00	<p>Macroeconomic stability as fiscal capacity: Why confidence still matters</p> <p>Tax reform does not happen in isolation — it is premised upon the broader macroeconomic environment. Spiking inflation and interest rates, rising debt service costs are all factors. This session will unpack the 2026 economic outlook, which is the bedrock upon which South Africa’s tax regime is ultimately found.</p>	Khaya Sithole – Corusca Consulting
12:00 - 13:00 Lunch		
13:00 - 13:45	<p>Global tax trends</p> <p>The global fiscal landscape is increasingly shaped by external shocks and political volatility. This session will explore how the changing global order is reshaping global tax trends, including OECD and UN initiatives. These trends are impacting both multinationals and high net worth individuals.</p>	
13:45 - 14:30	<p>Regional African tax trends</p> <p>Africa’s tax landscape continues to evolve from aid to trade. 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. This session will provide a focused overview of the evolving tax landscape across Africa amidst recent global shocks.</p>	<p>Chair: Keitumetse Sesana - SAIT Itumeleng Nkadimeng - KPMG SA</p>
14:45 – 15:00 Comfort break		
15:00 - 15:30	<p>South African trade and the Trump Administration</p> <p>The political fight between South Africa and the Trump Administration has dominated the headlines since early 2025. The U.S. has imposed higher customs charges across the globe and has indicated its unhappiness with the current dispensation. One the other hand, the Supreme Court has ruled against the Trump Administration and extensions have been grant to the African Growth and opportunity Act. This session explores the current state of play and the actual numerical impact on South African trade.</p>	
15:30 - 16:00	<p>Trade-based money laundering: A growing threat to Africa’s tax base</p> <p>Trade-based money laundering is one of the most sophisticated and least understood forms of illicit financial flow. This session will explore the critical intersection between tax and financial crime enforcement.</p>	<p>Chair Lebogang Thobakgale - KPMG SA</p>

Optional networking session after the Tax Indaba

DAY 2 - 15 SEPTEMBER

THEME: *Highlights in business taxation*

TIME	TOPIC	SPEAKERS
9:00 - 9:30	E-invoicing VAT: Where are we now? VAT is one of South Africa's three largest revenue sources. Despite its importance, VAT continues to be operationally complex to administer. This session will unpack the latest in VAT modernisation, including how the decision to raise VAT registration to R2.3 million will impact this effort.	Annelie Giles - ENS Africa Madelein van Zyl - KPMG SA
9:30 - 10:00	Diesel refunds in transition While the relief associated with South Africa's diesel refund system has expanded (particularly during load shedding and a proposed increase to 100% eligibility for key economic sectors), key reforms introduced in 2022 are still not in effect. This session explores the gap between policy and practice.	Leonard Willemse - AJM Kagiso Nonyane - BDO
10:00 - 10:30	Comfort Break	
10:30 - 11:00	Innocent but still liable? GAAR's new 'Guilt by Participation' Following the landmark ruling by the Constitutional Court involving Absa Group, 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. This session explores the impact of this decision on due diligence, structuring, and risk allocation.	Professor Deborah Tickle - UCT Phuti Kgomo - Bowmans Law
11:00 - 11:30	Challenges of the in-house tax director The role of the in-house tax director has fundamentally changed from the early 2000s. The days of the tax team being a profit centre are long gone. The purpose of this session is to cover the core requirements of the in-house function, along the key internal team players required. This session will also cover the desired roles/services of external advisors and key industry specific skills expected.	Ziyaad Ravat - KPMG SA
11:30 - 12:00	The evolving landscape of debts and shares in financing The issue of debt versus share financing is a longstanding tax debate, generating annual tax changes. These changes open and close the taps in a relentless effort to find the right balance to prevent avoidance while facilitating merger and acquisition activity. Recent developments include the withdrawal of proposed amendments to Sections 8E (debt-like shares), as well 23M and 23N (interest limitations). This session will discuss the implications of these changes and related finance tax issues.	Denny da Silva - Baker McKenzie Luthando Mvovo - Vodacom
12:00 - 13:00	Lunch break	

13:00 - 13:45 Multinational cross-border tax trends

SARS continues to strengthen its compliance efforts in terms of multinationals, even though the Voluntary Compliance Index for the large business segment is reaching 88.62%. Given the large revenue stakes involved, SARS continues to scrutinise multinational business structures, focusing on BEPS risks such as transfer pricing, restructurings, offshore entities, and CFCs. Where are the current risks and what lies ahead?

Chair:

Keitumetse Sesana
Christian Wiesener - **KPMG SA**

13:45 - 14:30

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 change marks a move to a modern, risk-based system with less pre-approval and stronger reporting and enforcement. This session explores the impact on multinationals, including a “positive bias” regime tempered with higher penalties.

Megan Landers - **AJM**

14:30 – 15:00

Comfort Break

15:00 - 15:30

Use of low tax jurisdictions post-BEPS

There has been a 10-to-15-year multi-jurisdictional effort to limit the multinational corporate use of low-tax jurisdictions. These efforts include increased pressure on transfer pricing, the global minimum tax, narrowed treaty rules and much more. Have these efforts eliminated (or at least reduced) the viability of low tax jurisdictions as a planning tool? Which jurisdictions are still attractive to multinationals operating in Africa?

15:30 - 16:00

Pillar Two in practice: South Africa's first year of implementation and the road ahead

South Africa crossed a historic threshold on 30 June 2026 with the filing of the first Global Minimum Tax (GMT) returns. Now that the first year of implementation is behind us, GMT has become firmly entrenched within South Africa's legislative tax framework. This session will unpack what the implementation of GMT has revealed and which set of entities is impacted. What changes can be expected going forward?

END OF DAY 2

DAY 3 - 16 SEPTEMBER

THEME:

The ongoing dynamics of tax administration and wealth preservation

TIME	TOPIC	SPEAKERS
9:00 - 10:00	Navigating the exchange of legal documents in Tax Court Tax Court Rules 31, 32 and 33 govern the mandatory exchange of formal legal documents between SARS and taxpayers (grounds of assessment, grounds of appeal and reply). This session covers the application of these rules in two parts. The first part of the session will involve a presentation covering a background explanation of operational application (20 minutes). The second part involves a panel discussion covering the risks in shaping issues presented in the Tax Court and the balance between taxpayer rights and SARS enforcement (40 minutes).	Part 1: <u>Solo presentation</u> Prof. Adv. Thabo Legwaila - Pretoria Bar & Wits University Part 2: <u>Panel discussion</u> Dr Albertus Marais - AJM
10:00 - 10:30	Latest developments in the Voluntary Disclosure Programme (VDP) VDP 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.	Caroline Rheeder - Deloitte
10:30 - 11:00	Comfort Break	
11:00 - 11:30	Pay-now-argue later under question SARS has increasingly tightened the use of pay-now-argue later to collect disputed tax debts. While this tool is an important rule of collection to avoid unjustifiable efforts to resist payment, application of this tool needs to be exercised with care in terms of taxpayer rights. This session discusses the impact the decision of Ferreira v Commissioner and other court decisions when seeking to suspend pay-now-argue-later?	George Luputa - LBS Accountants
11:30 - 12:00	The latest in 3rd Party appointments to collect undisputed tax debts The large book of uncollected, undisputed tax debt has repeatedly been recognised as a large source of potential revenue. One collection strategy is to use banks and employers as independent means of collecting these debts from presumably recalcitrant taxpayers. This session covers the latest trends in third-party collections, both in terms of the third party and the taxpayer.	
12:00 - 13:00	Lunch	

13:00 - 13:45 Evolving role of practitioners in deceased estate administration

With increasing pressure on the Master's Office, growing delays in deceased estate administration, and heightened scrutiny from SARS on estate duty, the administration of deceased estates has become fraught with difficulties. Many practitioners underestimate the role to be played in deceased estate administration, from estate duty calculations to CGT and liquidity planning – all in an effort to close the deceased's affairs on a timely basis. This session will explore the current challenges in deceased estate administration and the opportunities available.

Chair:

Phia van der Spuy – **Trusteeze**
Dirk Coetzee - **DCA Group**
Daniel Marsh - **Marsh Fidelity**
Tanya Strauss - **PH Inc**

13:45 - 14:30 Are trusts still worthwhile given increased regulation?

Are trusts still a viable long-term planning tool in today's strict compliance environment, or have trusts become more burden than benefit? This session will also explore procedural fairness concerns around SARS's use of draft notices as final demands, deregistration challenges and key policy provisions, such as section 7C as well as trust attribution rules.

Azwindini Manenzhe - **Investec**

14:30 – 15:00 Comfort Break

15:00 - 15:30 The crypto crackdown: Can the investment withstand scrutiny?

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. Effectiveness of this change will depend on implementation and data capacity. Will these changes take the lustre out of crypto, especially in light of the Reserve Bank's recent focus on cryptocurrency?

15:30 - 16:00 Where to now? South African migration in 2026

The global migration landscape is rapidly changing as the world enters a growing state of political and economic disruption. This session asks where South Africans are heading now. Are more leaving or coming back?

16:00 + Conclusion of the Tax Indaba (15 minutes)

END OF TAX INDABA 2026