

**SOUTH AFRICAN REVENUE SERVICE**

**NO. 6814**

**7 November 2025**

**PUBLICATION OF EXPLANATORY SUMMARY OF THE TAX ADMINISTRATION  
LAWS AMENDMENT BILL, 2025**

Notice is hereby given in terms of Rule 276(1)(b) of the Rules of the National Assembly that the Minister of Finance intends to introduce the Tax Administration Laws Amendment Bill, 2025, in the National Assembly in the near future. The explanatory summary of the Bill is hereby published in accordance with Rule 276(1)(c) of the Rules of the National Assembly.

The Bill provides for the amendment of the—

- Income Tax Act, 1962, so as to amend a definition; to provide for an allowance made by the Commissioner to be subject to objection and appeal; to make a technical correction; to insert a cross-reference to a relevant section; to clarify the meaning of a certificate required for purposes of deductions of donations made to certain organisations and to make technical corrections;
- Customs and Excise Act, 1964, so as to provide for the Commissioner to delegate a function to be performed by an officer or other person under his control or direction, to a person in the service of another organ of state or institution with whom an agreement has been concluded in terms of the Act, or to designate such person as a customs officer for a specific purpose; to enable a simplified regime for the entry of goods imported or exported for purposes of express delivery on a door-to-door basis in accordance with simplified customs procedures as determined by the Commissioner by rule as well as for the determination of the upper limit on the value of such goods that may be entered in accordance with simplified procedures; to enable the Commissioner to prescribe the timeframe for adjustment of a bill of entry in a manner other than by the submission of a voucher of correction; to enable the transfer, under rebate of customs duties, of waste or scrap remaining after the manufacturing from any goods entered under of any item specified in Schedule No. 3 to the Act to another person registered under another item of Schedule No. 3 for use subject to compliance with such item; to insert a Chapter providing for voluntary disclosure relief for customs and excise; and to make technical corrections;
- Value-Added Tax Act, 1991, so as to insert definitions relating to the implementation of a voluntary e-reporting system; to make technical corrections; to extend the regulatory powers of the Minister to make regulations prescribing the requirements for participation by a vendor in a voluntary e-reporting system;

- Tax Administration Act, 2011, so as to make a textual correction; to extend a provision to enable SARS to confirm whether the physical address of an applicant exists and the premises is suitable for conducting the activities reflected in the application; to make a consequential amendment; to clarify that a taxpayer can apply for the suspension of a tax debt pending the outcome of a request for a reduced assessment, in certain circumstances; to correct a cross-reference; to clarify the scope of *bona fide* inadvertent error by explicitly linking it with a substantial understatement; to make a consequential amendment to exclude matters that fall within the new Chapter for voluntary disclosure relief in the Customs and Excise Act, from the voluntary disclosure programme under the Act; to make technical corrections;
- Global Minimum Tax Administration Act, 2024, so as to insert a registration requirement; to make a technical correction,

and to provide for matters connected therewith.