

27 February – 06 March 2026

Dear Subscribers,

This week's Government Gazette and legal updates bring several critical regulatory developments affecting employers, tax teams, HR executives, finance departments, and operational leaders. While the full set of notices spans environmental, trade, finance, labour, transport, and legal frameworks, two developments stand out for immediate organisational attention:

1. **Income Tax Act – New SARS rate per kilometre (effective 1 March 2026)**
2. **Labour Law Amendment Bill – Sweeping proposed reforms (comments invited)**

These items carry direct implications for payroll, HR governance, workforce planning, employee value propositions, budgeting, and tax compliance.

We recommend that all stakeholders read the attached Gazette & Newsflash document to stay ahead of emerging compliance obligations, regulatory risks, and strategic opportunities.

Below is an executive summary, a layman's explanation of each key provision, and your practical compliance roadmap for the two priority items.

EXECUTIVE SUMMARY



INCOME TAX ACT: FIXING OF RATE PER KILOMETRE (GON 7182, 27 FEB 2026)

SARS has issued the new cost-scale and simplified rate for reimbursing employees who use private vehicles for business travel, effective 1 March 2026. The simplified rate is now 495 cents per kilometre, with updated fixed, fuel, and maintenance cost tables where employers use the "logbook plus cost-scale" method.

Why it matters:

Any employer using travel allowances, reimbursable travel payments, pool vehicles, or mileage reimbursement must update payroll systems, policies, and employee communications before March payroll runs.

SECTION-BY-SECTION SUMMARY & PRACTICAL COMPLIANCE

1. What the Section Says (in layman terms):

- SARS has set new rules to calculate tax-compliant reimbursement for employees using their own vehicle for business travel.
- The reimbursement has three components:
 - ✓ Fixed cost (like insurance and depreciation)

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- ✓ Fuel cost
- ✓ Maintenance cost
- The values depend on the value of the vehicle (original cost or cash value).
- Alternatively, employees may opt for a simplified rate of 495 cents per km – but only if:
 - ✓ They receive no other travel allowance
 - ✓ The employer reimburses only for actual kilometres
 - ✓ The reimbursement excludes toll and parking fees

2. How this affects organisations:

- Payroll systems must use the new SARS tables from 1 March 2026.
- Failure to update rates risks incorrect PAYE, audit exposure, or non-compliance penalties.
- Car-allowance policies must be updated to reflect the new cost-scale.
- Employees using the simplified rate need to opt in and understand conditions.

3. What organisations must do to comply:

- ✓ Update payroll tables before March payroll closes
- ✓ Issue internal employee communication
- ✓ Update travel policies (rates, declarations, logbook requirements)
- ✓ Audit existing travel allowances for tax risk
- ✓ Update employment contracts if they refer to travel reimbursement wording
- ✓ Train payroll and HR on new SARS cost-scale calculations



LABOUR LAW AMENDMENT BILL – DRAFT FOR COMMENT (GEN 3801, 26 FEB 2026)

This Bill represents the largest overhaul of labour legislation since 2014, amending the BCEA, LRA, EEA, UIA, and NMW Act.

Major reforms include:

- **Gender-neutral shared parental leave** (4 months + additional days)
- **Expanded employee definition** (covering gig-workers + dependent contractors)
- **New protections for on-call / zero-hour workers**
- **Higher severance pay** (2 weeks per year for future service)
- **Stronger enforcement & CCMA powers**
- **New startup exemptions from bargaining council agreements**
- **Broader harassment jurisdiction at the CCMA**



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- **Changes to dismissal procedures**
- **Revised UIF parental benefits system**

Why it matters:

This Bill will fundamentally change HR structures, workforce cost models, disciplinary processes, parental leave policies, and gig-worker arrangements.

Public comments are invited – this is the time to influence the final law.

SECTION-BY-SECTION SUMMARY & PRACTICAL COMPLIANCE

1. Key Sections Explained in Plain Language

A. Shared, Gender-Neutral Parental Leave

- All parents (biological, adoptive, commissioning) can share **four months** of leave.
- A single parent gets the full 4 months; dual parents can divide it based on household arrangements.
- Miscarriage and stillbirth are expressly covered.

Organisational effect:

- Workforce planning becomes more complex.
- Parental policies must be entirely rewritten.
- UIF claims will increase and shift.

B. New Definition of “Employee” (Gig & Dependent Contractor Inclusion)

Unless proven otherwise, gig-workers engaged via platforms or structured dependence may be presumed employees.

Organisational effect:

- Platform-worker business models face new compliance obligations.
- More individuals will have rights to leave, UIF, CCMA access, minimum wage, and unfair dismissal protections.

C. New Framework for On-Call / Zero-Hour Workers

Regulates:

- Availability hours
- Minimum scheduled hours
- Pay for cancelled shifts
- Secondary employment protections
- Sick leave rights

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Organisational effect:

- Retail, hospitality, healthcare, and logistics sectors will face new cost obligations.
- Flexibility in scheduling will reduce.

D. Severance Pay Increased

Future service entitles employees to **2 weeks' pay per completed year**.

Effect:

- Higher retrenchment costs
- Budgeting and workforce restructuring impacts

E. CCMA Jurisdiction Expanded

CCMA may now hear:

- All harassment matters (not just sexual)
- Mixed discrimination + dismissal disputes
- Enforcement of unpaid wages or benefit contributions
- Gig-worker disputes

Effect:

- More CCMA cases, fewer Labour Court matters
- Faster enforcement of employee rights
- Higher employer exposure

F. Small-Business Exemption for New Firms (< 50 employees, < 2 years old)

Startups may be exempt from bargaining council agreements.

Effect:

- Lower compliance burden for new entrants
- Important for costing and expansion strategies

2. What Businesses Must Do to Comply (Once Enacted):

- ✓ Rewrite parental leave policies
- ✓ Review gig-worker, consultant, and platform contracts
- ✓ Formalise schedules for on-call workers
- ✓ Budget for increased severance liabilities
- ✓ Update disciplinary codes and dismissal procedures
- ✓ Train HR, payroll, supervisors, and managers
- ✓ Strengthen documentation and record-keeping
- ✓ Update employment contracts and workforce planning models



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*What are the
implications?*

IMPLICATIONS FOR BUSINESSES

Market & Cost Impacts

- **Higher labour cost base** due to leave expansion & severance uplift
- **Stricter enforcement environment** → increased CCMA exposure
- **Gig economy reclassification** → higher cost of labour, reduced flexibility
- **Greater administrative burden** for HR and payroll

Governance & Compliance Impacts

- Increased reporting and documentation obligations
- More complex parental leave scheduling
- Mandatory policy updates
- Risk of penalties if reimbursement rates or leave entitlements are mishandled



PRACTICAL NEXT STEPS FOR YOUR ORGANISATION

1. **Update March 2026 payroll immediately** (kilometre rates).
2. **Begin an impact assessment of the Labour Law Amendment Bill.**
3. **Identify internal teams who will contribute to public comment.**
4. **Update travel reimbursement, HR policies, and workforce models.**
5. **Circulate this summary and attachment to all compliance leads.**
6. **Prepare internal workshops on HR, payroll, and labour compliance.**
7. **Monitor weekly Gazette updates for implementation timelines.**

— Alison and The Legal Team

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AGRICULTURAL

LAW AND TYPE OF NOTICE

AGRICULTURAL PRODUCT STANDARDS ACT:

Inspection fees for 2026

G 54218 GoN 7169

27 February 2026

APPLIES TO:

Any organization exporting, preparing, packing, processing, storing, or handling perishable agricultural products regulated under the Agricultural Product Standards Act—and subject to PPECB inspection—will be affected by this notice.

1. Agricultural Exporters
2. Packhouses
3. Processing Facilities
4. Farming Operations Supplying Export Markets
5. Logistics and Cold-Chain Service Providers (Indirect Impact)
6. Bulk Commodity Exporters

FULL TEXT

DETAILS

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DEPARTMENT OF AGRICULTURE, LAND REFORM AND RURAL DEVELOPMENT

NO. 7169

27 February 2026

AGRICULTURAL PRODUCT STANDARDS ACT, 1990 (ACT No. 119 OF 1990)

INSPECTION FEES FOR 2026 BY THE DESIGNATED ASSIGNEE, PERISHABLE PRODUCTS EXPORT CONTROL BOARD (PPECB)

1. The Executive Officer: Agricultural Product Standards considered comments received from all affected parties on the business plan and budget submitted by the assignee for perishable products, namely **Perishable Products Export Control Board (PPECB)**, in terms of section 3(1B)(c) of the Agricultural Product Standards Act 119 of 1990 as amended.
2. Consequently, the Executive Officer of Agricultural Product Standards has approved the business plan and budget, determining that the following inspection fees will be effective for a period of 12 months.

Description	Inspection Fee for 2026	Unit of Measure
Avocados (less than 5 kilograms)	R 0.52	Carton
Avocados (more than or equal to 5 kilograms)	R 1.05	Carton
Aseptically packed	R 0.01	Kg or part thereof
Blueberries	R 0.86	Carton
Canned products	R 0.02	Kg or part thereof
Citrus fruit (less than 5 kilograms)	R 0.42	Carton
Citrus fruit (more than or equal to 5 kilograms)	R 1.08	Carton
Citrus bulk bin (less than 400 kilograms)	R 25.49	Bin or part thereof
Citrus bulk bin (more than or equal to 400 kilograms)	R 39.64	Bin or part thereof
Concentrates	R 0.03	Kg or part thereof
Condensed milk	R 0.13	Kg or part thereof
Dairy products	R 0.21	Kg or part thereof
Dried fruit	R 0.03	Kg or part thereof
Egg products	R 0.18	Kg or part thereof
Flowers, bulbs and proteas	R 0.57	Kg or part thereof
Fresh vegetables (incl. onions and potatoes)	R 0.06	Kg or part thereof
Frozen fruit and vegetables	R 0.03	Kg or part thereof
Grain and grain products (excluding maize)	R 5.34	Metric ton or part thereof
Grapes (less than 6 kilograms)	R 1.07	Carton

[PLEASE CLICK HERE TO VIEW THE FULL SET OF INSPECTION FEES](#)

[AGRICULTURAL PRODUCT STANDARDS ACT: INSPECTION FEES FOR 2026](#)
G 54218 GON 7169 27 FEBRUARY 2026

LINK TO FULL NOTICE

[Agricultural Product Standards Act: Inspection fees for 2026](#)

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[54218gon7169.pdf](#)

ACTION

Take note

END



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COMPETITION

LAW AND TYPE OF NOTICE

COMPETITION DECISIONS

LINK TO FULL NOTICE

Statement on the latest decisions by the Competition Commission

Date: 27 February 2026

[Read more](#)

END



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CONSTRUCTION

LAW AND TYPE OF NOTICE

ARCHITECTURAL PROFESSION ACT:

Guideline for Professional Fees

G 54218 BN 885

27 February 2026

APPLIES TO:

1. Architectural practices
2. SACAP-registered architectural professionals
3. Clients commissioning architectural services
4. Built environment consultants
5. Construction contractors
6. Municipalities and statutory approval bodies
7. Real estate developers, property owners, asset managers
8. Any organisation relying on professional architectural services

SUMMARY

1. Purpose of the Guideline

- To provide non-binding, competition-aligned fee guidance for architectural services.
- To ensure fair and reasonable remuneration for architectural professionals without imposing fixed pricing.

2. Fee Calculation Methods

A. Project Cost-Based Fee

- The standard method for most projects.
- Fees are calculated using:
 - Primary fee (fixed baseline for each cost bracket)

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- Secondary fee (percentage applied to the balance above the bracket threshold)
- Projects are categorized by complexity:
 - Low, Medium, High complexity
 - Each with its own fee tables.

B. Time-Based Fee

- Used where scope is unclear, small-scale, highly specialized, or for additional work.
- Billing is based on **hourly rates** defined for different staff categories (principals, registered staff, technicians).

3. Complexity Categories

The guideline adopts SACAP's Identification of Work (IDoW) categories:

- Low complexity: simple utilitarian buildings
- Medium complexity: average performance buildings
- High complexity: specialized, sophisticated buildings with major services installations

4. Work Stages Covered

The Standard Service is divided into six stages:

1. Inception
2. Concept & Viability
3. Design Development
4. Documentation & Procurement (4.1 building plan submission, 4.2 tendering)
5. Construction
6. Close-out

Each stage has a defined percentage of the total fee (e.g., Stage 5 = 30%).

5. Additional & Partial Services

The notice lists numerous additional services that attract extra fees, including:

- Heritage work
- Rational design
- Interior design
- Landscape design

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- BIM beyond documentation
- Feasibility studies
- Environmental and land-use submissions
- Work on existing buildings (renovations, surveys, restorations)

Some additional services attract fixed increases (e.g., alterations = +30%, heritage work = +40%).

6. Reimbursable Expenses

Clients must reimburse reasonable expenses such as:

- Travel
- Printing and documentation
- Statutory submission fees
- Special consultants
- Software required specifically for the project

A minimum 10% handling fee may apply in certain cases.

7. Special Fee Situations

The notice provides specific rules for:

- Repeated buildings on the same site
- Repeated buildings under separate contracts
- Taking over another professional's work (+25% for the starting stage)
- Extended contract periods (hourly rates apply beyond 10% overruns not caused by the architect)
- Fast-tracking (cost of additional resources + 30%)

8. Contractual Requirements

The notice reiterates that all professional appointments must include:

- A formal written agreement
- Clear scope of services
- Fee basis
- Liability limits
- Rights to intellectual property
- Dispute-resolution provisions



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Overall Summary

This board notice provides a comprehensive framework for determining fair, transparent, and competition-aligned professional fees for registered architects in South Africa. It explains how fees must be calculated, how project complexity influences fees, how work stages are structured, and how additional/optional services are billed. The guideline is not mandatory, but is intended to serve as a national reference point for both architectural professionals and their clients.

FULL TEXT

DETAILS



27 February – 06 March 2026

BOARD NOTICE 885 OF 2026

The notice that was published on 30 January 2026 in the Gazette 54036, Notice number 875 OF 2026, is hereby replaced by this notice.

Board Notice

Guideline for Professional Fees in terms of Section 34 (2) of the Architectural Profession Act, 2000 Act 44 of 2000 ("the Act")

The guidelines for professional fees indicated in Tables 1, 2, 3, and 4 below must be read in the context of the Framework Guideline for Professional Fees. These guidelines for professionals' fees repeal the Board Notice 672 of 2024 guideline fees. The guidelines for professional fees describe the two methods of fee calculation: project cost-based and time-based. Both methods use the definitions of the complexity of the project type derived from the SACAP Identification of Work (IDoW) published under Board Notice 27 of 2021, as set out below:

- 1) **"Low complexity projects"** means simple buildings or groups of buildings in an uncomplicated grouping with low impact on the environment:

These are structures with low-performance requirements. Structures of simple utilitarian character, design, and detail. The structures are constructed utilizing standard low-technology building methods. They require a minimum of mechanical and electrical services or equipment, and basic civil works infrastructure.

- 2) **"Medium complexity projects"** means buildings or groups of buildings in a relatively uncomplicated grouping with a medium impact on their environs:

These are structures with medium performance requirements. The structures are of average character and design or detail. The structures require non-complex structural and civil works and an average level of mechanical or electrical equipment, as could normally be handled by design-supply specialist contractors.

- 3) **"High complexity projects"** means a building or buildings in a large or complicated grouping with a significant impact on its environs:

These are structures with high-performance requirements and demanding a sophisticated level of design and detailed content to respond to specialized requirements. Complex buildings will usually incorporate comparatively large or specialized mechanical, electrical, and other specialist installations, or be of complex structural or civil design.

- 4) Further to the complexity ratings of Building Types as listed in Schedule 1 of the IDoW, the levels of complexity must be measured on a project-by-project basis.

PLEASE CLICK HERE TO VIEW THE FULL DOCUMENT:

**[ARCHITECTURAL PROFESSION ACT: GUIDELINE FOR PROFESSIONAL FEES
G 54218 BN 885 27 FEBRUARY 2026](#)**

LINK TO FULL NOTICE

[Architectural Profession Act: Guideline for Professional Fees](#)

G 54218 BN 885

27 February 2026

[54218bn885.pdf](#)

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ACTION

1. Governance & Policy Compliance

1.1 Adopt the Updated 2026 Guideline Fees Internally

Ensure your organisation uses the 2026 guideline (Board Notice 885) and that the repealed 2024 guideline (Notice 672) is no longer referenced.

1.2 Update Internal Procurement & Appointment Policies

Policies must reflect:

- The allowed fee structures (project cost-based, time-based).
- Complexity classification (low/medium/high).
- Conditions for applying additional fees (alterations +30%, heritage +40%, etc.).

1.3 Ensure SACAP-Registered Professionals Are Appointed

The notice requires that services be delivered by registered persons in line with the Architectural Profession Act.

2. Contracting & Documentation Compliance

2.1 Use Written Agreements for All Architectural Appointments

The notice requires a formal written agreement defining:

- Scope of services
- Fee basis
- Authority
- Liability
- IP/copyright
- Termination
- Dispute resolution

2.2 Clearly Define the Work Stages in Every Contract

Contracts must reflect the six work stages (1–6) and their percentages.

2.3 Ensure Scope & Budget Are Clearly Defined

Fees depend on the stated budget, which must be realistic and revisited if it changes.

2.4 Include Provisions for Reimbursable Expenses

Contracts must specify allowable reimbursables such as:

- travel
- printing
- statutory submission fees
- specialised consultants

And may include a 10% attendance allowance.

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2.5 Provide for Adjustments When Parameters Change

The notice requires adjustments to professional fees where project parameters (scope, programme, cost, consultants, etc.) materially change.

3. Financial & Fee-Setting Compliance

3.1 Classify Project Complexity Correctly

Complexity influences fee tables; you must assess whether a project is:

- Low complexity
- Medium complexity
- High complexity
- According to the SACAP IDoW definitions.

3.2 Apply the Correct Fee Tables

Use the published tables for the appropriate cost bracket and complexity level.

3.3 Apply Special Fee Adjustments Where Required

Examples from the notice:

- Alterations: +30% uplift
- Additions interfacing with an existing structure: +30%
- Heritage restoration: +40%
- Repeated buildings: reduced fee for repeated prototypes

3.4 Implement Time-Based Fees Correctly

Where scope is unclear or work is specialist, apply the correct hourly rate schedule for category of staff.

3.5 Apply Stage-Based Fee Apportionment

Ensure invoice schedules and budgets follow the prescribed stage percentages (e.g., Stage 5 = 30%).

4. Operational Compliance

4.1 Ensure Work Outputs Align to the Six Stages

Deliverables must match the defined outputs of each stage (e.g., Stage 4.1: plan submission; Stage 4.2: tender).

4.2 Document Inspections & Site Administration Properly

Stage 5 requires contract administration and inspections to industry standards.

4.3 Manage Close-Out Documentation

Stage 6 requires handover, record drawings, and completion documentation.

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4.4 Record Variations & Additional Scope

Changes to design, rework due to cost-saving requests, or additional investigations must be documented and billed on a time basis.

5. Risk, Governance & Oversight Compliance

5.1 Avoid Using Fee Baskets

The guideline explicitly prohibits reducing all professional fees to fit an overall fee basket without adjusting service levels.

5.2 Monitor Contract Periods

If construction exceeds the initial period by **more than 10%**, additional hourly-based fees must apply.

5.3 Ensure No Withholding or Set-Off of Fees

Clients may not withhold payment due to disputes—professional accounts are payable on presentation.

5.4 Implement Appropriate Dispute Resolution Mechanisms

Where disputes arise, fee guidelines tie expert witness/mediator fees to specialist hourly rates.

6. Recordkeeping Compliance

6.1 Keep Accurate Hourly Time Logs (for time-based projects)

Accurate cost and time records must be maintained and reported.

6.2 Maintain Documentation for All Disbursements

Expenses must be properly accounted for and reimbursed in line with guidelines.

7. Stakeholder & Internal Training

7.1 Train Internal Teams

Those involved in:

- procurement
- project management
- finance
- legal

must understand:

- complexity classification
- fee structures
- reimbursable rules



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- stage deliverables

7.2 Train Appointed Professionals (where applicable)

Ensure external architectural professionals understand the organisation's expectations aligned to the guideline.

END

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LAW AND TYPE OF NOTICE

QUANTITY SURVEYING PROFESSION QUANTITY SURVEYING PROFESSION ACT:

Revised Policies and Code of Professional Conduct: Comments invited

G 54218 BN 884

- Comment by 27 Mar 2026

27 February 2026

APPLIES TO:

- Quantity surveying practices
- Multidisciplinary built-environment professional practices
- Voluntary built-environment associations
- Employers of QS professionals (public and private)
- Any business offering quantity surveying services

EXECUTIVE SUMMARY

The Code establishes mandatory ethical, professional, operational, and disciplinary standards for all registered persons and quantity surveying practices in South Africa.

The framework aims to protect the public, uphold the integrity of the profession, and ensure that only competent, ethical, and accountable practitioners engage in quantity surveying work.

1. Purpose of the Code

The Code sets out clear objectives:

- To **uphold the dignity, reputation, honesty and integrity** of the quantity surveying profession.
- To provide **minimum standards** for identifying improper conduct and professional incompetence.
- To guide the **assessment and recognition of voluntary associations** in terms of section 25 of the Act.

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2. Scope and Jurisdiction

The Code applies to:

- All **registered persons** (candidates & professional quantity surveyors).
- All **quantity surveying practices** (sole proprietors, partnerships, companies, CCs, trusts, multidisciplinary practices).
- It overrides any conflicting internal rules of voluntary associations.

3. Requirements for Establishing and Operating a QS Practice

Key compliance requirements include:

- **Prior written approval** from Council to practise.
- Notification within **30 days** of establishing, changing, or terminating a practice.
- Practices must be **controlled and owned by registered professional quantity surveyors**.
- Multidisciplinary practices must place the QS division under the **full-time control** of a registered QS.
- A registered QS must supervise offices **continuously**, and be physically present **at least one full day per week** unless approved otherwise.
- Practices must provide clients with full disclosure regarding structure, indemnity cover, staffing, and supervision.

Failure to comply may result in reprimand, fines, suspension, or cancellation.

4. Core Professional Duties and Ethical Principles

All registered persons must:

- Act with **care, skill, integrity, honesty, transparency, diligence**, and in the public interest.
- Avoid corruption, bribery, fraud, misrepresentation, conflicts of interest, or acts bringing the profession into disrepute.
- Maintain **fairness, independence, and impartiality** in professional work.
- Not receive unauthorized commissions or gratuities.
- Respect **intellectual property** and the professional reputation of others.
- Maintain **records for at least 5 years** and cooperate fully with Council investigations.
- Ensure adequate **professional indemnity insurance**.
- Disclose financial interests, royalties, and any conflicts to clients in writing.
- Supervise staff adequately and ensure work is performed only by competent, appropriately registered persons.



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- Engage in **continuing professional development**.
- Report medical unfitness, insolvency, criminal convictions, or unethical behaviour by other QSs.

5. Restrictions on Practice

Registered QSs may NOT:

- Practise outside their registration category.
- Enter partnerships with unregistered or disqualified persons without Council approval.
- Attempt to replace another appointed QS improperly.
- Review another QS's work without proper notification, consent, or legal grounds.
- Provide misleading advertising or misrepresent qualifications.
- Perform work without **written client authorisation**.

Candidate quantity surveyors may NOT:

- Practise for their own account.
- Be partners, shareholders, directors, trustees, or run a QS practice.
- Perform QS work without continuous supervision by a registered professional QS.

6. Disciplinary Procedures

Complaints follow the formal process under Sections 28–33 of the Act:

1. Investigation
2. Formulation of charges
3. Appointment of tribunal
4. Disciplinary hearing
5. Post-hearing decision
6. Right of appeal

These procedures ensure fairness, transparency, and due process.

7. Schedule of Offences & Sanctions

The revised sanctions framework introduces **four severity levels**:

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Level	Severity	Possible Sanctions
1 – Minor	Mistakes / minor breaches	Warning, written reprimand
2 – Moderate	Non-serious but improper conduct	Fines, temporary restrictions
3 – Serious	Significant professional breaches	Heavy fines, suspension
4 – Severe	Corruption, fraud, severe incompetence, repeated misconduct, disqualification offences	Cancellation of registration, criminal referral

Examples of offences include:

- Practising without approval, or with insufficient supervision.
- Misrepresentation of qualifications.
- Corruption, dishonesty, tampering with records.
- Performing work beyond competence.
- Failure to maintain records or cooperate with investigations.
- Failing to disclose conflicts of interest.
- Allowing unregistered persons to perform QS work.
- Attempting to replace another QS improperly.

8. Repeal of Prior Code

The previous 2013 Code of Conduct (Notice 36663) is **repealed** and replaced in full by this revised Code.

Overall Summary

The revised **SACQSP Code of Professional Conduct & Sanctions (2026)** significantly strengthens professional accountability within the quantity surveying profession. It imposes stricter requirements on practice ownership, disclosures, supervision, ethical conduct, and competence. It also introduces a structured, transparent sanction system aligned with the Quantity Surveying Profession Act.

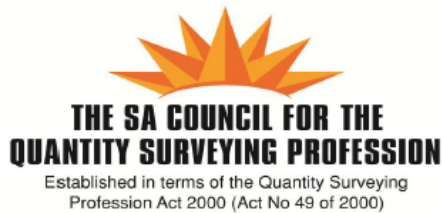
Registered persons and QS practices must ensure **full compliance** to avoid disciplinary action, protect the public interest, and uphold the integrity and standing of the profession.

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FULL TEXT

DETAILS

BOARD NOTICE 884 OF 2026



THE SOUTH AFRICAN COUNCIL FOR THE QUANTITY SURVEYING PROFESSION
QUANTITY SURVEYING PROFESSION ACT 2000 (ACT NO 49 OF 2000) ("SACQSP")

CALL FOR COMMENTS ON REVISED POLICIES AND CODE OF PROFESSIONAL
CONDUCT

Through an open process of public participation: The Council hereby invites registered persons, members of the Association of South African Quantity Surveyors, educational institutions, the State, and the public to submit comments on the following revised documents within 30 days of the publication of this notice in the Government Gazette:

1. Code of Professional Conduct
2. Sanctions and penalties

The old and new versions have been uploaded on the SACQSP website;
www.sacqsp.org.za

Comments must be submitted to the Legal Department of the SACQSP for the attention of Ms Zimkhitha Mbhekeni, at the following email address, disciplinary@sacqsp.co.za.

Mr Mfizeko Gwazube
REGISTRAR – SACQSP

CLICK HERE TO VIEW THE REVISED POLICY

**QUANTITY SURVEYING PROFESSION QUANTITY SURVEYING PROFESSION
ACT: REVISED POLICIES AND CODE OF PROFESSIONAL CONDUCT: COMMENTS
INVITED**

G 54218 BN 884 - COMMENT BY 27 MAR 2026 27 FEBRUARY 2026



27 February – 06 March 2026

LINK TO FULL NOTICE

[Quantity Surveying Profession Quantity Surveying Profession Act: Revised Policies and Code of Professional Conduct: Comments invited](#)

G 54218 BN 884

- Comment by 27 Mar 2026

27 February 2026

[54218bn884.pdf](#)

ACTION

Ensure that you submit your comments before 27 March 2026

END

27 February – 06 March 2026

CUSTOMS, EXCISE AND INTERNATIONAL TRADE

LAW AND TYPE OF NOTICE

INTERNATIONAL TRADE ADMINISTRATION ACT:

Investigation for Remedial Action in the Form of a Safeguard Measure Against the Increased Imports of Flat-Rolled Products of Iron or Non-Alloy Steel

G 54223 GeN 3804

26 February 2026

APPLIES TO:

- ☐ Local steel manufacturers (SACU industry)
- ☐ Importers of the subject steel products
- ☐ Foreign exporters and global steel mills
- ☐ Downstream manufacturers using coated/coiled steel
- ☐ Industry associations and trade bodies
- ☐ Customs authorities (SARS)
- ☐ Trade and legal advisory firms
- ☐ Government and regulatory bodies involved in trade remedies

FULL TEXT

DETAILS

DEPARTMENT OF TRADE, INDUSTRY AND COMPETITION

NOTICE 3804 OF 2026

INTERNATIONAL TRADE ADMINISTRATION COMMISSION

INVESTIGATION FOR REMEDIAL ACTION IN THE FORM OF A SAFEGUARD MEASURE AGAINST THE INCREASED IMPORTS OF FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, CLAD, PLATED OR COATED, WITH ALUMINIUM-ZINC ALLOYS, OF A THICKNESS OF 0.45MM OR MORE, CLASSIFIABLE IN TARIFF SUBHEADINGS 7210.61.40 AND 7210.61.90 AND FLAT-ROLLED PRODUCTS OF NON-ALLOY OR OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, OTHERWISE PLATED OR COATED



27 February – 06 March 2026

WITH ZINC, OF A THICKNESS OF 0.45MM OR MORE, CLASSIFIABLE IN TARIFF SUBHEADINGS 7210.49.40, 7210.49.50, 7210.49.90, 7225.92.45, 7225.92.55 AND 7225.92.90 (“CORROSION RESISTANT STEEL THICK GAUGE”)

On 25 July 2025, the International Trade Administration Commission of South Africa (“the Commission”) initiated an investigation for remedial action in the form of a safeguard measure against the increased imports of corrosion resistant thick steel coil (“the subject product”) through Notice No. 3389 in Government Gazette No. 53038. (the “Initiation Notice”).

PLEASE CLICK HERE TO VIEW HERE:

INTERNATIONAL TRADE ADMINISTRATION ACT: INVESTIGATION FOR REMEDIAL ACTION IN THE FORM OF A SAFEGUARD MEASURE AGAINST THE INCREASED IMPORTS OF FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL

G 54223 GEN 3804 26 FEBRUARY 2026

LINK TO FULL NOTICE

[International Trade Administration Act: Investigation for Remedial Action in the Form of a Safeguard Measure Against the Increased Imports of Flat-Rolled Products of Iron or Non-Alloy Steel](#)

G 54223 Gen 3804
26 February 2026

[54223gen3804.pdf](#)

ACTION

Take note

END



27 February – 06 March 2026

LAW AND TYPE OF NOTICE

INTERNATIONAL TRADE ADMINISTRATION ACT:

Initiation of investigation into extension of Safeguard Measures on Imports of Threaded Fasteners of Iron or Steel: Comments invited

G 54221 GeN 3802

- Comment by 27 Feb 2026

26 February 2026

APPLIES TO:

- Domestic fastener manufacturers (SAFMA, CBC Fasteners, Impala Bolt and Nut, T&I Chalmers).
- Importers of fasteners.
- Foreign exporters and overseas mills.
- Downstream industries using fasteners.
- Industry and trade associations.
- SARS (customs enforcement).
- Legal, consulting, and trade advisory firms.
- DTIC and ITAC as regulators.

FULL TEXT

DETAILS

DEPARTMENT OF TRADE, INDUSTRY AND COMPETITION

NOTICE 3802 OF 2026

INTERNATIONAL TRADE ADMINISTRATION COMMISSION NOTICE OF INITIATION OF THE INVESTIGATION INTO THE EXTENSION OF SAFEGUARD MEASURES ON IMPORTS OF THREADED FASTENERS OF IRON OR STEEL: BOLT ENDS AND SCREW STUDS, SCREW STUDDING AND OTHER HEXAGON NUTS (EXCLUDING THOSE OF STAINLESS STEEL AND THOSE IDENTIFIABLE FOR AIRCRAFT)



27 February – 06 March 2026

INTRODUCTION

Regulation 21.7 of the Amended Safeguard Regulations (SGR) provides that any definitive safeguard measure may be extended by a period of up to six years where the International Trade Administration Commission of South Africa (the Commission) finds that the lapse of the safeguard measure imposed in terms of Regulation 21.6 of the SGR is likely to lead to the recurrence of serious injury, and there is evidence that the Southern African Customs Union (SACU) industry is adjusting.

On 18 February 2026, the SACU industry submitted a properly documented application to the Commission, containing information on threaded fasteners of iron or steel relating to the likelihood of recurrence of serious injury and evidence that the SACU industry is adjusting. Based on the information submitted, the Commission found that the SACU industry submitted prima facie information to indicate that the expiry of the safeguard measure on imports of threaded fasteners of iron or steel would likely lead to the recurrence of serious injury; and there is evidence that the industry is adjusting.

In its meeting of 23 February 2026, the Commission decided to proceed with the investigation into the extension of safeguard measures on imports of threaded fasteners of iron or steel. The non-confidential application, containing the allegations and prima facie evidence that the Commission relied on in its decision to initiate, will be placed in the public file. The public file is available for inspection at the Commission's offices by all interested parties, by appointment.

Please take notice further that interested parties are encouraged to inspect the public file regularly.

[CLICK HERE TO VIEW THE FULL DOCUMENT](#)

INTERNATIONAL TRADE ADMINISTRATION ACT: INITIATION OF INVESTIGATION INTO EXTENSION OF SAFEGUARD MEASURES ON IMPORTS OF THREADED FASTENERS OF IRON OR STEEL: COMMENTS INVITED
G 54221 GEN 3802 - COMMENT BY 27 FEB 2026 26 FEBRUARY 2026

LINK TO FULL NOTICE

[International Trade Administration Act: Initiation of investigation into extension of Safeguard Measures on Imports of Threaded Fasteners of Iron or Steel: Comments invited](#)

G 54221 Gen 3802

- Comment by 27 Feb 2026

26 February 2026

[54221gen3802.pdf](#)



27 February – 06 March 2026

ACTION

Take note

END

27 February – 06 March 2026

LAW AND TYPE OF NOTICE

INTERNATIONAL TRADE ADMINISTRATION ACT:

Creation of a Temporary Rebate Facility for the Importation

G 54222 GeN 3803

- Comment by 27 Mar 2026

26 February 2026

APPLIES TO:

1. Importers of grooved couplings
2. Distributors/wholesalers of pipe fittings
3. Contractors using grooved coupling systems
4. Potential or emerging local manufacturers of couplings
5. Industrial end-users
6. Industry associations
7. ITAC, DTIC, SARS
8. Customs brokers and trade consultants

FULL TEXT

DETAILS

DEPARTMENT OF TRADE, INDUSTRY AND COMPETITION

NOTICE 3803 OF 2026

INTERNATIONAL TRADE ADMINISTRATION COMMISSION THE CREATION OF A TEMPORARY REBATE FACILITY FOR THE IMPORTATION OF:

"Grooved couplings, for a pipe with an outside diameter of 42 mm or more but not exceeding 324 mm, classifiable in tariff subheading 7307.11.90, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, provided the goods are not available in the SACU market"; and

"Other cast grooved couplings, for a pipe with an outside diameter of 42mm or more but not exceeding 324 mm, classifiable in tariff subheadings 7307.19.80 and 7307.19.90, in such quantities, at such times and subject to such conditions as the

27 February – 06 March 2026

International Trade Administration Commission may allow by specific permit, provided the goods are not available in the SACU market".

APPLICANT:

ITAC
Private Bag X753
77 Meintjies Street
Sunnyside
0002

REASONS FOR THE APPLICATION:

Reasons for the application includes, inter alia, the following:

- Currently, the market for grooved couplings is fully serviced by imports following the discontinuation of local manufacturing activities. Despite the domestic industry's attempts to re-enter the market, a number of challenges, including increased competition from low priced imports have prevented it from doing so;
- While there is a need to provide protection to the domestic industry to incentivise its re-entry into the market, there is also a need to balance this against the need to avoid shortages in the supply of the product in the short to medium term so as to not unfairly disadvantage importers of the product in the interim period when domestic manufacturing has not yet commenced.

Publication Period:

Written representations must be submitted within four (4) weeks of the date of this notice. Enquiries: ITAC Ref: 14/2025, Enquires: Ms. Lavhelesani Mulaudzi, Mr. Lindokuhle Khawula and Mr. Njabulo Mahlalela. They can be contacted by e-mail at lmulaudzi@itac.org.za / lkhawula@itac.org.za / nmahlalela@itac.org.za.

LINK TO FULL NOTICE

[International Trade Administration Act: Creation of a Temporary Rebate Facility for the Importation](#)

G 54222 Gen 3803

- Comment by 27 Mar 2026

26 February 2026

[54222gen3803.pdf](#)

ACTION

Ensure that you submit your comments by 27 March 2026.

END



27 February – 06 March 2026

ENVIRONMENTAL

LAW AND TYPE OF NOTICE

NATIONAL ENVIRONMENTAL MANAGEMENT: BIODIVERSITY ACT:

Implementation of the Revised Biodiversity Management Plan for Pelargonium Sidoides in South Africa

G 54227 GoN 7181

27 February 2026

APPLIES TO:

- Regulators
- Researchers
- Cultivators & industry processors
- Traditional authorities & communities
- Law enforcement
- Environmental and biodiversity NGOs

FULL TEXT

DETAILS

27 February – 06 March 2026

DEPARTMENT OF FORESTRY, FISHERIES AND THE ENVIRONMENT

NO. 7181

27 February 2026

NATIONAL ENVIRONMENTAL MANAGEMENT: BIODIVERSITY ACT, 2004 (ACT NO. 10 OF 2004)

IMPLEMENTATION OF THE REVISED BIODIVERSITY MANAGEMENT PLAN FOR *PELARGONIUM SIDOIDES* IN SOUTH AFRICA

I, Willem Abraham Stephanus Aucamp, Minister of Forestry, Fisheries and the Environment, hereby in terms of sections 43(1)(b), 43(3)(a) and (b) of the National Environmental Management: Biodiversity Act, 2004 (Act No. 10 of 2004) (NEM: BA), publish the Revised Biodiversity Management Plan (BMP) for *Pelargonium sidoides* in South Africa for implementation, as set out in the Schedule hereto.

The revised BMP aims to ensure that all sub-populations of *Pelargonium sidoides* continue to persist in nature across its extent of occurrence in South Africa through effective conservation management and sustainable consumptive utilisation for both traditional and commercial purposes with equitable benefits accruing to rightful beneficiaries. This BMP is focused on ensuring the long-term survival of *P. sidoides* in the wild.

In terms of section 43(2) and 43(3)(c) of NEM: BA, I have assigned the responsibility for the implementation of this revised BMP to the Pelargonium Working Group (PWG) which is already established through the first iteration of the BMP for this purpose.

This Notice repeals the BMP for *Pelargonium sidoides* that was published for implementation, for the period 2011 – 2020, in Government Notice No. 433, Government Gazette No. 36411 on 26 April 2013

Electronic copies of the revised BMP for *Pelargonium sidoides* can be downloaded from the following link: https://www.dffe.gov.za/legislation/gazetted_notices or www.gpwonline.gov.za



MR WILLEM ABRAHAM STEPHANUS AUCAMP
MINISTER OF FORESTRY, FISHERIES AND THE ENVIRONMENT

CLICK HERE TO VIEW THE FULL DOCUMENT:

**NATIONAL ENVIRONMENTAL MANAGEMENT: BIODIVERSITY ACT:
IMPLEMENTATION OF THE REVISED BIODIVERSITY MANAGEMENT PLAN FOR
PELARGONIUM SIDOIDES IN SOUTH AFRICA**
G 54227 GON 7181 27 FEBRUARY 2026

LINK TO FULL NOTICE

**National Environmental Management: Biodiversity Act: Implementation of the
Revised Biodiversity Management Plan for Pelargonium Sidoides in South Africa**

G 54227 GoN 7181

27 February 2026

[54227gon7181.pdf](#)

ACTION

Take note.

END



27 February – 06 March 2026

LAW AND TYPE OF NOTICE

NATIONAL WATER ACT: REGULATIONS:

Use of water for exploration and production of onshore naturally occurring hydrocarbons that require stimulation and any activity incidental thereto that may impact detrimentally on water resource

G 54231 GoN 7183

27 February 2026

APPLIES TO:

Any organisation involved in

- Exploration,
- Drilling,
- Stimulation,
- Mining,
- Environmental assessment,
- Water resource management, or
- Disposal of drilling waste

will be affected by these regulations.

SUMMARY

Summary of the Regulations

Govern how water may be used during the exploration, mining, and production of onshore hydrocarbons that require stimulation techniques such as hydraulic fracturing or underground coal gasification. Their aim is to protect South Africa's water resources from contamination, over-use, and environmental damage.

1. Who the Regulations Apply To

The regulations apply nationwide to any organisation conducting:

- Onshore hydraulic fracturing (fracking)

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- Coalbed methane extraction
- Underground coal gasification (UCG)
- Any other controlled activity that may harm water resources

No person or company may begin these activities without a water use licence.

2. Baseline Water Monitoring Requirements

Before exploration or production can start, companies must prepare a Baseline Monitoring Plan that includes:

- Groundwater and surface water quality assessments
- Hydrocensus information
- Minimum two-year monitoring for UCG

All water testing must use accredited laboratories.

3. Licensing Requirements

Separate water-use licences are required for:

- Exploration
- Production

Licences may be refused if the applicant has a history of non-compliance, or if monitoring data is incomplete.

Licences can also be suspended or withdrawn for:

- Fraud
- Misrepresentation
- Repeated non-compliance

4. Prohibited Areas

Hydraulic fracturing and UCG are not allowed within:

- 5 km of government dams and waterworks
- 5 km of towns or densely populated areas
- 5 km of strategic water source areas
- 5 km of springs
- Protected areas, heritage sites, SKA zones, and astronomy advantage areas

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5. Prohibited Activities

The following actions are banned:

- Water abstraction in areas with <400 mm/year rainfall (with limited exceptions)
- Discharging wastewater into rivers or onto land without meeting strict water quality standards
- Reinjection of process water underground
- Storing wastewater in open pits
- Using certain hazardous chemicals listed in Annexure A

6. Engineering, Drilling, and Well Integrity Rules

All wells must comply with American Petroleum Institute (API) standards and include:

- Protective casing
- Proper cementing
- Pressure testing
- Blowout prevention equipment
- Microseismic monitoring for fracture growth
-

Wells must be decommissioned within **180 days** after final use.

7. Wastewater and Chemical Management

Companies must submit:

- Lists of all chemicals used
- An integrated water and wastewater management plan

Radioactive waste must be disposed of in line with national radioactive waste laws.

8. Disclosure Requirements

Companies must publish on their website:

- Water use licence
- Baseline and ongoing monitoring data
- Chemical additives and safety data sheets
- Well locations and integrity information
- Fracturing programme

The information must be publicly accessible.

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9. Offences and Penalties

Violations—including providing false information or breaching licence conditions—can lead to:

- Fines
- Imprisonment (up to 5 years for first offence, 10 years for repeat offences)

In Short

These regulations impose strict environmental, engineering, and reporting requirements on any company involved in fracking or underground gasification. Their purpose is to prevent water contamination and protect critical water resources across South Africa.

FULL TEXT

DETAILS

DEPARTMENT OF WATER AND SANITATION

NO. 7183

27 February 2026

NATIONAL WATER ACT, 1998

REGULATIONS FOR THE USE OF WATER FOR EXPLORATION AND PRODUCTION OF ONSHORE NATURALLY OCCURRING HYDROCARBONS THAT REQUIRE STIMULATION, INCLUDING HYDRAULIC FRACTURING AND UNDERGROUND COAL GASIFICATION, TO EXTRACT, AND ANY ACTIVITY INCIDENTAL THERETO THAT MAY IMPACT DETRIMENTALLY ON THE WATER RESOURCE

I, Pamela Castelina Majodina, Minister of Water and Sanitation, in terms of section 26(1)(g) of the National Water Act, 1998 (Act No. 36 of 1998), read together with Government Notice 999 (Government Gazette No: 39299), of 16 October 2015, and published draft *Regulations for the use of water for exploration and production of onshore naturally occurring hydrocarbons that require stimulation, including hydraulic fracturing and underground coal gasification, to extract, and any incidental thereto that may impact detrimentally on the water resource* (Government Gazette No: 44545 dated 07 May 2021); hereby intend to make the Regulations in the Schedule hereto.

Any person wishing to comment on or make representations with regard to the proposed Regulations is hereby invited to do so within 60 days of the date of publication of this notice (excluding from 15th December 2025 to 05 January 2026). All such comments and representations must be submitted in writing in any of the following ways:

- By post to: The Director-General
Department of Water and Sanitation
Private Bag X313
Pretoria
0001
- By hand to: The Director-General
Department of Water and Sanitation
Sedibeng Building, 185 Francis Baard Street,
Pretoria
- By e-mail to: unconventionalgas@dws.gov.za

Comments or representations must be marked for the attention of: Deputy Director-General: Regulation, Compliance and Enforcement, Mr. Collin Xolani Zwane.



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Any enquiries in connection with the proposed Regulations can be directed to Ms. R.N Mazwi at 012 336 7554 or to mazwi@dwsc.gov.za.

Comments received after the closing date may not be considered.

Please note that this is a republication of the regulations that were gazetted on 22 November 2024 in Gazette No. 51642, Government Notice No 5582. If you or your organization already gave comments, these will be considered as part of this process, so there is no need to resubmit unless there are additional comments.

The Department of Water and Sanitation complies with the Protection of Personal Information Act, 2013 (Act No. 4 of 2013). Comments received and responses thereto are collated into a comments and response report which will be made available to the public as part of the consultation process. If a commenting party has any objection to his or her name, or the name of the represented company/ organisation, being made publicly available in the comments and responses report, such objection should be highlighted in bold as part of the comments submitted in response to this Government Notice.

MISS P C MAJODINA, MP
MINISTER OF WATER AND SANITATION
DATE: 28/11/2025

[CLICK HERE TO VIEW THE FULL DOCUMENT](#)

NATIONAL WATER ACT: REGULATIONS: USE OF WATER FOR EXPLORATION AND PRODUCTION OF ONSHORE NATURALLY OCCURRING HYDROCARBONS THAT REQUIRE STIMULATION AND ANY ACTIVITY INCIDENTAL THERETO THAT MAY IMPACT DETRIMENTALLY ON WATER RESOURCE
G 54231 GON 7183 27 FEBRUARY 2026

LINK TO FULL NOTICE

[National Water Act: Regulations: Use of water for exploration and production of onshore naturally occurring hydrocarbons that require stimulation and any activity incidental thereto that may impact detrimentally on water resource](#)

G 54231 GoN 7183

27 February 2026

[54231gon7183.pdf](#)

ACTION

Ensure you submit your comments in the 60 days timeframe

END



27 February – 06 March 2026

FINANCE

LAW AND TYPE OF NOTICE

INCOME TAX ACT:

Determination of daily amount in respect of meals and incidental costs

G 54218 GoN 7175

27 February 2026

DETAILS

SOUTH AFRICAN REVENUE SERVICE

NO. 7175

27 February 2026

DETERMINATION OF THE DAILY AMOUNT IN RESPECT OF MEALS AND INCIDENTAL COSTS FOR PURPOSES OF SECTION 8(1) OF THE INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962)

By virtue of the powers vested in me by section 8(1)(a)(ii) of the Income Tax Act, 1962 (Act No. 58 of 1962), I, Edward Christian Kieswetter, Commissioner for the South African Revenue Service, hereby determine the maximum amount for expenditure in respect of meals and incidental costs for purposes of section 8(1)(a)(ii)(aa) of the Act to be R184 per day.

The amount determined in this notice applies in respect of years of assessment commencing on or after 1 March 2026.

E C KIESWETTER
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

LINK TO FULL NOTICE

[Income Tax Act: Determination of daily amount in respect of meals and incidental costs \(English / Afrikaans\)](#)

G 54218 GoN 7175

27 February 2026

[54218gon7175.pdf](#)

ACTION

Take note

END

27 February – 06 March 2026

LAW AND TYPE OF NOTICE

INCOME TAX ACT:

Determination of daily amount in respect of meals and incidental costs

G 54218 GoN 7174

27 February 2026

DETAILS

SOUTH AFRICAN REVENUE SERVICE

NO. 7174

27 February 2026

DETERMINATION OF THE DAILY AMOUNT IN RESPECT OF MEALS AND INCIDENTAL COSTS FOR PURPOSES OF SECTION 8(1) OF THE INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962)

By virtue of the powers vested in me by section 8(1)(c)(ii) of the Income Tax Act, 1962 (Act No. 58 of 1962), I, Edward Christian Kieswetter, Commissioner for the South African Revenue Service, hereby determine in the Schedule hereto the amounts which shall be deemed to have been actually expended by a person in respect of meals and incidental costs for the purposes of section 8(1)(a)(i)(bb) of that Act.

The amounts determined in this notice apply in respect of years of assessment commencing on or after 1 March 2026.

EC KIESWETTER
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

[CLICK HERE TO VIEW THE FULL DOCUMENT](#)

INCOME TAX ACT: DETERMINATION OF DAILY AMOUNT IN RESPECT OF MEALS AND INCIDENTAL COSTS

G 54218 GON 7174 27 FEBRUARY 2026

LINK TO FULL NOTICE

[Income Tax Act: Determination of daily amount in respect of meals and incidental costs \(English / Afrikaans\)](#)

G 54218 GoN 7174

27 February 2026

[54218gon7174.pdf](#)



27 February – 06 March 2026

ACTION

Take note and implement the necessary adjustments.

END



27 February – 06 March 2026

LAW AND TYPE OF NOTICE

INCOME TAX ACT:

Fixing of rate per kilometre in respect of motor vehicles

G 54228 GoN 7182

27 February 2026

APPLIES TO:

The notice impacts any organisation with employees who use private vehicles for business travel.

This includes all employers, payroll teams, accounting firms, and organisations with car-allowance policies, because they must adopt the newly fixed SARS rate-per-kilometre from 1 March 2026.

FULL TEXT

DETAILS

SOUTH AFRICAN REVENUE SERVICE

NO. 7182 27 February 2026

FIXING OF RATE PER KILOMETRE IN RESPECT OF MOTOR VEHICLES FOR THE PURPOSES OF SECTION 8(1)(b)(ii) AND (iii) OF THE INCOME TAX ACT, 1962

Under section 8(1)(b)(ii) and (iii) of the Income Tax Act, 1962 (Act No. 58 of 1962), I, Enoch Godongwana, Minister of Finance, hereby determine that the rate per kilometre referred to in that section must be an amount determined in accordance with the Schedule hereto.

E GODONGWANA
Minister of Finance



27 February – 06 March 2026

SCHEDULE

1. Definition

In this Schedule, “value” in relation to a motor vehicle used by the recipient of an allowance as contemplated in section 8(1)(b)(ii) and (iii) of the Income Tax Act, 1962, means—

(a) where that motor vehicle (not being a motor vehicle in respect of which paragraph (b)(ii) of this definition applies) was acquired by that recipient under a bona fide agreement of sale or exchange concluded by parties dealing at arm’s length, the original cost thereof to him/her, including any value-added tax but excluding any finance charge or interest payable by him/her in respect of the acquisition thereof;

(b) where that motor vehicle—

(i) is held by that recipient under a lease contemplated in paragraph (b) of the definition of “instalment credit agreement” in section 1 of the Value-Added Tax Act, 1991; or
(ii) was held by him/her under such a lease and the ownership thereof was acquired by him/her on the termination of the lease, the cash value thereof as contemplated in the definition of “cash value” in section 1 of the Value-Added Tax Act; or

(c) in any other case, the market value of that motor vehicle at the time when that recipient first obtained the vehicle or the right of use thereof, plus an amount equal to value added tax which would have been payable in respect of the purchase of the vehicle had it been purchased by the recipient at that time at a price equal to that market value.

2. Determination of rate per kilometre

The rate per kilometre referred to in section 8(1)(b)(ii) and (iii) must, subject to the provisions of paragraph 4, be determined in accordance with the cost scale set out in paragraph 3, and must be the sum of—

(a) the fixed cost divided by the total distance in kilometres (for both private and business purposes) shown to have been travelled in the vehicle during the year of assessment: Provided that where the vehicle has been used for business purposes during a period in that year which is less than the full period of that year, the fixed cost must be an amount which bears to the fixed cost the same ratio as the period of use for business purposes bears to 365 days;

(b) where the recipient of the allowance has borne the full cost of the fuel used in the vehicle, the fuel cost; and

(c) where that recipient has borne the full cost of maintaining the vehicle (including the cost of repairs, servicing, lubrication and tyres), the maintenance cost.

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3. Cost scale

Where the value of the vehicle—	Fixed Cost R	Fuel Cost c/km	Maintenance Cost c/km
does not exceed R115 000	38 344	132.9	49.1
exceeds R115 000 but does not exceed R230 000	68 487	148.4	61.4
exceeds R230 000 but does not exceed R345 000	98 689	161.2	67.8
exceeds R345 000 but does not exceed R460 000	125 393	173.4	74.0
exceeds R460 000 but does not exceed R575 000	152 097	185.5	86.9
exceeds R575 000 but does not exceed R690 000	180 078	212.8	102.0
exceeds R690 000 but does not exceed R805 000	208 106	216.5	114.5
exceeds R805 000 but does not exceed R920 000	237 679	220.1	126.9
exceeds R920 000	237 679	220.1	126.9

4. Simplified method

Where—

- (a) the provisions of section 8(1)(b)(iii) are applicable in respect of the recipient of an allowance or advance; and
- (b) no other compensation in the form of a further allowance or reimbursement (other than for parking or toll fees) is payable by the employer to that recipient, that rate per kilometre is, at the option of the recipient, equal to 495 cents per kilometre.

5. Effective date

The rate per kilometre determined in terms of this Schedule applies in respect of years of assessment commencing on or after 1 March 2026.

LINK TO FULL NOTICE

[Income Tax Act: Fixing of rate per kilometre in respect of motor vehicles \(English / Afrikaans\)](#)

G 54228 GoN 7182

27 February 2026

[54228gon7182.pdf](#)

ACTION

Take note and ensure you implement the necessary adjustment.

END

END



27 February – 06 March 2026

LABOUR

LAW AND TYPE OF NOTICE

Labour Law Amendment Bill:

Draft: Comments invited

G 54220 GeN 3801

26 February 2026

APPLIES TO:

All Organizations

EXECUTIVE SUMMARY OF ALL PROPOSED AMENDMENTS

The Employment Laws Amendment Bill (affecting the BCEA, EEA, UIA and NMWA) and the Labour Relations Amendment Bill (affecting the LRA) introduce the most extensive labour-law reforms since 2014. Broadly, the amendments modernize parental leave, expand worker definitions, strengthen enforcement, recalibrate employer obligations, and update dispute-resolution processes. Below is a consolidated summary of the changes across all Acts.

1. MAJOR THEMES ACROSS ALL ACTS

A. Modernisation of Parental Leave and UIF Benefits

The BCEA and UIA are comprehensively overhauled to align with the Constitutional Court's *Van Wyk* judgment. The amendments replace the old, gendered “maternity vs parental leave” model with a **gender-neutral, shared parental leave system**. All parents — biological, adoptive (up to age 6), and commissioning parents — can share **4 months + 10 days of leave** depending on employment status. UIF benefits now mirror this leave structure.

Impact:

- **Employees:** Equal access to parental leave irrespective of gender or family structure.
- **Employers:** Increased administrative complexity and workforce planning needs.



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B. Expansion of Who Qualifies as an Employee

Both the BCEA and LRA introduce expanded definitions covering “dependent contractors” — especially gig-economy and platform-based workers. Unless an employer proves independence, the worker is presumed to be an employee for many rights.

Impact:

- **Employees:** Gig and platform workers gain rights to fair labour standards, collective bargaining, and protection from unfair practices.
- **Employers:** New compliance obligations and increased exposure to CCMA and bargaining-related disputes.

C. Strengthened Enforcement and Compliance Powers

Across the BCEA and LRA, enforcement mechanisms are tightened — particularly for unpaid wages, non-payment to benefit funds, underpayment of minimum wage, and non-compliance with CCMA compliance orders. Fines will now be paid **directly to workers**. Late referrals may be condoned, and employers must provide security when challenging compliance orders.

Impact:

- **Employees:** Faster recovery of money owed; more avenues for enforcement.
- **Employers:** Significantly greater financial and administrative exposure for non-compliance.

D. Improved Protection for “On-Call / Zero-Hour” Workers

A new BCEA section regulates workers who must be available but are only paid when work is offered. Employers must specify availability, hours, notice periods, and pay for late cancellation of shifts. Secondary employment cannot be restricted without a justifiable operational reason.

Impact:

- **Employees:** Greater income predictability and job security.
- **Employers:** Loss of extreme scheduling flexibility; new cost liabilities.

E. New Small-Business Exemptions

Under the LRA, new businesses with fewer than 50 employees and operating for less than two years are temporarily exempt from bargaining council collective agreements.

Impact:

- **Employees:** May receive fewer negotiated benefits during early years.
- **Employers:** Reduced cost and compliance burden for start-ups.

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F. Parental, Harassment and Discrimination Claims Shift to the CCMA

The EEA expands the CCMA's jurisdiction to cover *all* harassment claims — not just sexual harassment. The LRA allows joinder of unfair discrimination and unfair dismissal disputes, allowing them to be resolved in one process.

Impact:

- **Employees:** Easier, quicker access to justice.
- **Employers:** More claims capable of being filed directly at the CCMA.

G. Changes to Dismissal Procedures and Remedies

The LRA introduces:

- Simplified disciplinary procedure requirements — employee only needs a “reasonable opportunity to respond.”
- Reduced rights for probationary employees in the first 3 months (or longer if justified).
- High-income earners (>R1.8m annually) lose automatic reinstatement rights and face capped awards.

Impact:

- **Employees:** Stronger protections for low-paid/vulnerable workers; reduced protections for executives.
- **Employers:** Simpler dismissal procedures; reduced litigation risk for executive dismissals.

H. National Minimum Wage Compliance Clarified

Deferred or delayed payments can no longer be used to meet the national minimum wage threshold. Only **cash wages for ordinary hours** count.

Impact:

- **Employees:** Guaranteed accurate wages.
- **Employers:** Must adjust pay structures if relying on deferred payments or allowances.

2. SUMMARY OF IMPACTS BY STAKEHOLDER

Impact on Employees

- Stronger leave rights (parental, adoption, miscarriage, surrogacy).
- Better protection for gig workers, on-call workers, and vulnerable groups.
- Faster recovery of unpaid wages, UIF benefits, and fund contributions.
- Simplified access to CCMA for harassment and discrimination.
- More predictable income and clearer rights under minimum wage laws.

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Impact on Employers

- Higher compliance obligations and administrative load.
- Increased liability for severance (now 2 weeks per year of service going forward).
- Need to restructure parental leave policies and workforce planning.
- Stricter enforcement and penalties for non-compliance with wages and benefit payments.
- Reduced ability to rely on flexible labour models (on-call, gig structures).
- Stronger CCMA jurisdiction leads to increased dispute volumes.
- Start-ups benefit from partial exemption from bargaining council agreements.

3. OVERALL EXECUTIVE VIEW

Taken together, the amendments shift South Africa's labour environment toward:

- **Greater equity** (gender-neutral parental leave, harassment protections)
- **Greater protection of vulnerable workers** (gig economy, on-call workers)
- **More robust enforcement** (CCMA powers, fines paid to workers)
- **Targeted relief for emerging businesses**
- **Modernisation in line with international standards (ILO)**

These changes significantly rebalance the employment landscape by extending protections to previously excluded categories while increasing employer obligations in scheduling, leave management, and compliance.

EACH ACT UNPACKED

1. Basic Conditions Of Employment Act (BCEA)

Table 1: BCEA Proposed Amendments

CURRENT SECTION	WHAT THE CURRENT SECTION SAYS	WHAT THE PROPOSED AMENDMENT SAYS	DIFFERENCE	EFFECT ON EMPLOYEE & EMPLOYER
Section 1 – definition of “employment law”	Defines which laws fall under “employment law.”	Updates the list of Acts included (e.g., adds UIA, ESA, NMWA, etc.)	Expanded definition.	⚡ Employers fall under wider compliance. ⚡ Employees have broader protection under “employment law.”
New Section 9B – Employees required to be	No current equivalent.	Introduces protections for on-call/zero-hours/flexi employees: guaranteed hours, max hours, notice	Entirely new regulatory framework.	⚡ Employees: More security, predictability, and

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available for work		periods, pay for cancelled work, secondary employment protection, sick leave, equal treatment, and dispute resolution route.		protection from exploitation. ⚡ Employers: Must formalise schedules, pay cancellation fees, cannot block secondary employment without operational justification.
Section 25–25C (Parental leave)	Current regime: 4 months maternity; 10 days parental leave; adoptive leave limited to children <2; commissioning leave limited.	Replaces sections entirely. All parents get 4 months (single parent) or shared 4 months +10 days if both are employed; adoptive leave extended to children ≤6; miscarriage/stillbirth covered; revised notice rules.	Major overhaul to comply with Constitutional Court ruling (Van Wyk).	⚡ Employees gain equitable parental leave. ⚡ Employers must manage longer and shared leave arrangements; operational planning is required.
Section 41 – severance pay	1 week pay per completed year of service.	Increases to 2 weeks per year for future service years; clarifies referral of disputes to CCMA.	Doubled statutory minimum severance.	⚡ Employees: Higher severance protection. ⚡ Employers: Higher retrenchment costs; must plan financially.
New Section 50A – Definitions expanding “employee”	No equivalent.	Expands definition for Chapter 8 to include dependent contractors unless employer proves independence.	Recognises dependent contractors as employees for rights purposes.	⚡ Employers must treat gig/contract workers as employees in enforcement chapters; ⚡ Employees gain access to protections.
Section 62A & new Section 62B	Older definitions & limited enforcement powers.	Applies extended employee definition to Chapter 10; clarifies that failure to pay contributions to benefit funds is treated like unpaid wages.	Strengthened enforcement & definitions.	⚡ More liability for employers; ⚡ Employees guaranteed fund payments.
Section 65A – Union rep in inspections (new)	No equivalent.	Labour inspectors must be accompanied by a union representative during inspections.	Increased oversight.	⚡ Employees get stronger enforcement; ⚡ Employers face more transparent inspections.

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Sections 69, 73, 73A, 74, 76A	Current compliance order and dispute processes.	Multiple enhancements: CCMA may condone late referrals, require security, impose fines payable directly to workers, empower councils.	Faster, stricter enforcement.	+ Employees recover wages faster; + Employers face stronger penalties.
Section 86	Minister can make regulations.	Adds regulation-making powers on CCMA fines usage.	Expanded ministerial oversight.	+ Minimal operational effect.
Schedule 3 (new transitional provisions)	No 2-week severance historically.	Specifies severance applies only to future service after commencement.	Limits retroactive cost impact.	+ Employers not liable for past increases.

2. Employment Equity Act (EEA)

Table 2: EEA Proposed Amendments

SECTION	CURRENT PROVISION	PROPOSED AMENDMENT	DIFFERENCE	IMPACT
Section 1 – definition of “employment law” & new definition of bargaining council	Defines employment law.	Updates list of Acts included + adds “bargaining council.”	Broader legislative scope.	Better clarity for enforcement bodies.
Section 10(6)	CCMA can arbitrate <i>only sexual harassment discrimination</i> matters.	Expands CCMA jurisdiction to all harassment types .	Significant expansion of CCMA powers.	Employees have easier access to resolution; employers face more arbitration claims.
New Section 10A	Ambiguous referral rules.	Allows disputes to be referred to bargaining councils if accredited or agreed.	Clarifies jurisdiction.	More efficient dispute routing.
Section 53	Certifies compliance with EEA only.	EEA certificate automatically counts as compliance with employment equity obligations in all laws .	Eliminates duplicate reporting.	Employers gain administrative relief; employees benefit indirectly through consistent standards.

3. Unemployment Insurance Act (UIA)

Table 3: UIA Proposed Amendments

SECTION	CURRENT PROVISION		DIFFERENCE	IMPACT
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		PROPOSED AMENDMENT		
Section 12	Provides “maternity” benefits, limited periods.	Replaces “maternity” with parental benefits aligned to new BCEA rules (17.32 weeks; shared leave, includes adoptive + commissioning parents).	Aligns UIA with gender-neutral parental leave.	Employees receive equitable UIF benefits; employers face more UIF claims during shared leave periods.
Sections 24–29C	Current maternal/adoption/commissioning benefits structure.	Completely repealed and replaced with modernised parental benefits system matching BCEA structure.	Full systemic overhaul.	Employees get broader coverage; employers must manage diverse leave scheduling.

4. National Minimum Wage Act (NMWA)

Table 4: NMWA Proposed Amendments

SECTION	CURRENT PROVISION	PROPOSED AMENDMENT	DIFFERENCE	IMPACT
Section 4 & 5 (calculation of compliance)	Wage calculation includes deferred payments if made.	Deferred payments excluded from minimum wage calculation.	Clarifies that minimum wage = take-home cash.	Employers must increase cash wages; employees protected from disguised underpayment.
Section 6	Composition of commission includes community representatives.	Removes NEDLAC community reps; strengthens expertise requirements.	Tighter governance.	Employers & employees influenced via more specialised commission recommendations.
Section 9	No skill/experience requirement for nominees.	Requires nominees to have “appropriate knowledge, skills, experience.”	Professionalization.	Better-informed wage-setting process.

5. Labour Relations Act (LRA)

Table 5: LRA Proposed Amendments (High-level Summary)

Because this Act has ~40 amendments, the table captures the most impactful changes.

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SECTION	CURRENT POSITION	AMENDMENT	DIFFERENCE	IMPACT
Section 26 – Closed shop ballots	Termination ballot rules exist but unclear.	Introduces mandatory secret ballot and automatic lapse if not conducted.	Strengthens internal democracy.	⚡ Employers: clearer worker mandate; ⚡ Employees: stronger union accountability.
Section 32 – extension of bargaining council agreements	Binding on all employers in sector.	New small/new business exemption (under 50 employees, <2 years old).	Reduces burden on start-ups.	⚡ Employers: reduced costs; ⚡ Employees: fewer benefits/coverage in early years.
Essential services (Sections 65–72)	Strict strike restrictions.	Clarifies minimum services regime, allows strikes in some designated services, strengthens panel powers.	More flexible essential-service rules.	⚡ Employees: expanded right to strike; ⚡ Employers: need structured planning for minimum services.
Section 115 – CCMA powers expanded	Limited to LRA disputes.	CCMA now resolves disputes under any employment law ; may assist low-income workers in enforcement.	Huge expansion of CCMA jurisdiction.	⚡ Employees access faster remedies; ⚡ Employers face more CCMA proceedings.
Section 188 – fair procedure in misconduct/incapacity dismissals	Code of Good Practice primarily governs fairness.	Requires only a reasonable opportunity to respond ; excludes new employees during probation (3+ months).	Simplifies procedure; weakens procedural burden on employers.	⚡ Employers: easier to dismiss during probation; ⚡ Employees: fewer procedural rights early in employment.
Section 193–194 – remedies & compensation caps	Reinstatement and max 12 months compensation.	High-income earners (>R1.8m) cannot claim reinstatement (unless automatically unfair); compensation capped.	Differentiates high-earners from vulnerable workers.	⚡ Employees: reduced remedies for executives; ⚡ Employers: lower litigation risk.
Schedule 11 – new dependent contractor rights	Many gig/platform workers excluded from LRA.	Expands freedom of association, collective bargaining and strike rights to “dependent contractors.”	Major inclusion of gig economy workers.	⚡ Employees: new labour rights; ⚡ Employers: more unionisation & bargaining obligations.

FULL TEXT

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DETAILS

DEPARTMENT OF EMPLOYMENT AND LABOUR

NOTICE 3801 OF 2026

LABOUR LAW AMENDMENT BILL, 2025

I, Nomakhosazana Meth, Minister of Employment and Labour, hereby publish the Labour Law Amendment Bill, 2025, accompanied by the Memorandum of Objects on the Labour Law Amendment Bill, 2025, for public comment. The Bill amends the Basic Conditions of Employment Act, 1997 (BCEA), the Employment Equity Act, 1998 (EEA) and the National Minimum Wage Act, 2018 (NMWA). The full text of the Bill is attached hereto and available on the Department of Employment and Labour website at www.labour.gov.za.

Comments should be addressed to the email: Hlukani.Mabunda@labour.gov.za or Kopano.Kgatlhanye@labour.gov.za

- Comments should reach the Department of Employment and Labour not later than 30 days from the date of publication of this notice. Comments received after the closing date may not be considered.
- This publication is for public consultation purposes and precedes the formal introduction of the Bill to Parliament, where further public participation will occur.



NOMAKHOSAZANA METH, MP
MINISTER OF EMPLOYMENT AND LABOUR

DATE: 26 FEBRUARY 2026



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REPUBLIC OF SOUTH AFRICA

EMPLOYMENT LAWS AMENDMENT BILL, 2025

*(As introduced in the National Assembly (proposed section 75); explanatory
summary of Bill published in Government Gazette No. of 2025)*

(The English text is the official text of the Bill)

(MINISTER OF EMPLOYMENT AND LABOUR)



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050125nb

GENERAL EXPLANATORY NOTE:

[] Words in bold type in square brackets indicate omissions from existing enactments.

_____ Words underlined with a solid line indicate insertions in existing enactments.

BILL

To amend the Basic Conditions of Employment Act, 1997 so as to substitute and insert certain definitions; to permit sectoral determinations to apply to a broader category of employees; to provide minimum conditions of employment applicable to employees who are required to be available for work; to provide for parental leave in a manner consistent with the Constitution; to specify the severance pay that employees are entitled to and clarify the forum for resolving disputes about severance pay; to further specify procedures for the recovery of unpaid contributions to benefit funds; to further specify the powers of the Commission for Conciliation, Mediation and Arbitration to enforce compliance orders; to clarify the powers of bargaining councils to arbitrate disputes concerning basic conditions of employment; to empower the Minister to make regulations concerning the use of fines by the Commission for Conciliation, Mediation and Arbitration; to amend the Employment Equity Act, 1998, so as to substitute a definition of employment law; to enable employees to refer any claim concerning unfair harassment to the Commission for Conciliation,

Mediation and Arbitration; to specify the capacity of bargaining councils to resolve disputes arising under the Act; to amend the Unemployment Insurance Act, 2001 to provide for payment of parental leave benefits by the Unemployment Insurance Fund in a manner consistent with the Basic Conditions of Employment Act and the Constitution; to amend the National Minimum Wage Act, 2018 so as to clarify that deferred payments made to employees are not taken into account when calculating compliance with the national minimum wage; to alter the composition of the National Minimum Wage Commission; to require that representatives on the Commission have appropriate knowledge, skills, and experience to fulfil their duties; to remove the requirement that the President must determine the date for the Commission must submit its report to the Minister; and to provide for matters connected therewith.

BE IT ENACTED by the Parliament of the Republic of South Africa, as follows:—



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CLICK HERE TO VIEW THE FULL DOCUMENT

LABOUR LAW AMENDMENT BILL: DRAFT: COMMENTS INVITED
G 54220 GEN 3801 26 FEBRUARY 2026

LINK TO FULL NOTICE

[Labour Law Amendment Bill: Draft: Comments invited](#)

G 54220 GeN 3801

26 February 2026

[54220gen3801.pdf](#)

ACTION

Ensure that you submit your comments timeously.

END

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LAND AND PROPERTY

LAW AND TYPE OF NOTICE

Deeds Registries Act:

Regulations: Amendment

G 54225 GoN 7180

27 February 2026

APPLIES TO:

Sector	Why They Are Affected
Conveyancing & legal	New forms, fees, digitalisation, board changes, data duties.
Banks & financial services	Bond registration process changes, new data collection.
Real estate & developers	Transfer process adjustments, new compliance steps.
Government bodies	New powers + duties, digitalisation enforcement.
Landowners & individuals	Must submit detailed personal info (Form LLL).
Tech vendors	Must integrate with e-DRS systems and revised workflows.

FULL TEXT

DETAILS

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DEPARTMENT OF AGRICULTURE, LAND REFORM AND RURAL DEVELOPMENT

NO. 7180

27 February 2026

DEEDS REGISTRIES ACT, 1937 (ACT No. 47 OF 1937): AMENDMENT OF REGULATIONS

In terms of section 9(9) of the Deeds Registries Act, 1937 (Act No. 47 of 1937), I, Mzwanele Nyhontso, Minister for Land Reform and Rural Development, hereby approves the regulations contained in the Schedule as made by the Deeds Registries Regulations Board under section 10 of the said Act. The Regulations will come into operation one month from the date of publication hereof in the Gazette.

MR MZWANELE NYHONTSO
MINISTER FOR LAND REFORM AND RURAL DEVELOPMENT

SCHEDULE

1. In this Schedule "the Regulations" means the regulations promulgated by Government Notice No. R. 474 of 29 March 1963, as amended.
2. The schedule of Fees of Office as prescribed by regulations 84 and 86 of the Regulations is hereby substituted for the following Schedule:

[CLICK HERE TO VIEW THE FULL SCHEDULE](#)

[DEEDS REGISTRIES ACT: REGULATIONS: AMENDMENT](#)
[G 54225 GON 7180 27 FEBRUARY 2026](#)

LINK TO FULL NOTICE

[Deeds Registries Act: Regulations: Amendment \(English / Afrikaans\)](#)

G 54225 GoN 7180

27 February 2026

[54225gon7180.pdf](#)

ACTION

1. Implement Mandatory Pre-Payment of Fees

What changed: All prescribed deeds office fees must be paid *before any service is rendered*, including lodgement and registration.

Actions to take

- Update internal billing processes to ensure fees are collected **prior** to lodgement.
- Train conveyancers and support staff on upfront-fee requirements.
- Adjust client mandates and pro forma invoices to require early payment.
- Ensure bank accounts used for deposits are reconciled quickly for lodgement timing.

2. Introduce the New Form LLL (Statistical Land-Ownership Information)

What changed: Regulation 18 now requires **Form LLL** to be completed for *all* deeds and documents pertaining to land-related registrations.

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The form collects information on **race, gender, citizenship and nationality** of owners/transferees for land audit statistics.

Actions to take

- Update document checklists to include **Form LLL** for every lodgement.
- Train conveyancers, attorneys, notaries and admin teams on how to complete and verify the form.
- Ensure Form LLL is **stapled inside the lodgement cover**, as required.
- Establish a process to secure the personal data collected, ensuring POPIA compliance.
- Update client onboarding questionnaires to request demographic details upfront.

3. Align Systems and Workflows with the Electronic Deeds Registration Systems Act (e-DRS)

What changed: Amendments embed e-DRS integration, meaning the deeds registry will increasingly use **digital processes and ICT systems** for preparation, lodgement, execution and records management.

Actions to take

- Assess whether your organisation's software is e-DRS compatible.
- Implement electronic workflow tools for deeds preparation and submission.
- Ensure secure digital identity verification measures (e.g., scanning of IDs, electronic certification).
- Train staff on digital-lodgement protocols and future "paper-to-digital" transition steps.
- Update cybersecurity controls to protect digital deed documentation.

4. Review and Update Powers of Staff Handling Deeds

What changed: The Act clarifies and expands powers of the Chief Registrar, deputy registrars and the Deeds Registries Regulations Board, including the addition of members from:

- National Treasury
- Banking Association of SA
- State Attorney's Office

This affects how oversight and regulatory enforcement will occur.

Actions to take

- Confirm that your authorised signatories (conveyancers, notaries, attorneys) meet competency requirements.
- Ensure that only authorised personnel prepare, execute or attest deeds (as penalties now apply).
- Update internal delegations and quality-assurance workflows for deed preparation.

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5. Introduce New Identity Verification & Documentation Controls

What changed: Amendments strengthen record inspection, access rights and information that must be captured for deeds registration.

Actions to take

- Implement enhanced identity-verification processes for all parties to property transactions.
- Ensure all supporting documents comply with the latest regulatory formats.
- Update SOPs around storage, retrieval and submission of identity data for audits.

6. Prepare for Stricter Lodgement, Registration & Audit Requirements

What changed:

- Stricter controls on “in arrear” definitions, security consents, and document handling.
- Increased accountability for data accuracy and document integrity.

Actions to take

- Conduct a file audit to ensure your lodgement packs comply with new regulations.
- Introduce double-checks before lodging deeds or bonds.
- Update internal checklists for bonds, transfers, consents, endorsements and caveats.
- Align with the new document-loss, security, and inspection protocols.

7. Educate Clients & Industry Partners

Because Form LLL and upfront fee payments affect external stakeholders as well, your organisation should:

Actions to take

- Notify clients of new demographic information requirements (Form LLL).
- Update client engagement letters to include demographic data collection.
- Educate estate agents, mortgage originators and developers on new timelines and documentation requirements.
- Adjust internal turnaround time estimates for clients.

8. Strengthen Privacy & POPIA Compliance

Form LLL captures sensitive personal information **not disclosed in the deed itself**, but still stored by your organisation.

Actions to take

- Update POPIA policies to cover demographic-data collection and storage.
- Ensure secure storage of Form LLL (electronic or physical).



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- Limit access to authorised personnel only.
- Review your retention schedule for sensitive statistical information.

9. Update Contracts, Templates & Precedents

Actions to take

- Amend transfer documents, special power of attorney templates, bond instruction checklists, and internal precedent libraries to reflect:
 - New fee requirements
 - New information-capture processes
 - References to the Electronic Deeds Registration System
 - Completion and lodgement of Form LLL

10. Conduct Staff Training and Internal Compliance Workshops

Actions to take

- Train conveyancers, candidates, paralegals, administrators and runners.
- Include scenario-based training for:
 - Completing Form LLL
 - Handling pre-payment issues
 - e-DRS workflows
 - Audit-ready document preparation

END



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LEGAL

LAW AND TYPE OF NOTICE

RULES BOARD FOR COURTS OF LAW ACT: RULES:

Conduct of Proceedings of Magistrate's Courts of South Africa: Amendment

G 54219 RG 11949 GoN 7178

27 February 2026

APPLIES TO:

- Law firms
- Debt collectors
- Credit providers and banks
- Employers
- Magistrates' Courts
- Sheriffs

FULL TEXT

DETAILS

DEPARTMENT OF JUSTICE AND CONSTITUTIONAL DEVELOPMENT

NO. R. 7178

27 February 2026

RULES BOARD FOR COURTS OF LAW ACT, 1985 (ACT NO. 107 OF 1985)

AMENDMENT OF THE RULES REGULATING THE CONDUCT OF THE PROCEEDINGS
OF THE MAGISTRATES' COURTS OF SOUTH AFRICA

The Rules Board for Courts of Law has, under section 6 of the Rules Board for Courts of Law Act, 1985 (Act No. 107 of 1985), and with the approval of the Minister of Justice and Constitutional Development, made the rules in the Schedule.

27 February – 06 March 2026

CLICK HERE TO VIEW THE FULL DOCUMENT

Rules Board for Courts of Law Act: Rules: Conduct of Proceedings of Magistrate's Courts of South Africa: Amendment
G 54219 RG 11949 GoN 7178 27 February 2026

LINK TO FULL NOTICE

Rules Board for Courts of Law Act: Rules: Conduct of Proceedings of Magistrate's Courts of South Africa: Amendment (English / Afrikaans)
G 54219 RG 11949 GoN 7178
27 February 2026

[54219reg11949gon7178.pdf](#)

ACTION

1. Update Internal Tariff Schedules & Billing Structures

Why:

The amendment increases tariffs—for example, the fee for claims not exceeding R10,000 moves from **R203 to R771**, and claims over R10,000 from **R433 to R901**.

Actions to take:

- Replace all outdated tariffs in your billing software and legal cost guides.
- Update templates for Section 72 proceedings, garnishee applications, and certified-copy requests.
- Notify accounts departments and auditors about the new tariff ceilings.

2. Amend Litigation Workflows for Section 72 Proceedings

Why:

The rules clarify how the “amount of the claim” must be calculated and which disbursements may be recovered from debtors.

Actions to take:

- Update litigation checklists for Section 72 matters.
- Ensure staff understand the new way of calculating the “capital outstanding” at first institution of proceedings.
- Add verification steps to ensure recoverable disbursements comply with paragraph 3.

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3. Train Staff on New Fee Rules and Allowable Disbursements

Why:

Only fees in the tariff may be charged, and prior disbursements for abortive Section 65 proceedings are allowed only if the court orders them.

Actions to take:

- Conduct training for attorneys, candidate attorneys, clerks and debt-collection teams.
- Issue written guidance summarising allowable vs. non-allowable fees.
- Ensure staff know how to motivate for the court to allow abortive Section 65 disbursements.

4. Update Document Automation & Case-Management Systems

Why:

New tariffs and definitions must align across case-management software, especially for high-volume litigation organisations.

Actions to take:

- Update practice-management systems (e.g., AJS, LegalSuite, GhostPractice).
- Test system outputs for correct tariff calculations.
- Ensure garnishee application templates reflect new fees (R121 for order against garnishee, R160 for Form 39).

5. Inform Clients & Adjust Mandates

Who this affects:

Credit providers, banks, retailers, medical schemes, telecom companies, employers receiving garnishee orders.

Why:

Clients must understand their updated cost exposure for legal recoveries.

Actions to take:

- Issue client circulars explaining the increased fees.
- Update fee agreements and SLAs with credit providers and portfolio managers.
- Ensure upfront instructions include the revised cost recoverability range.

6. Review Garnishee (EAO) Processes with Payroll Departments

Why:

The fee for issuing and executing garnishee orders has changed, impacting employers tasked with processing them.

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Actions to take:

- Update payroll SOPs for processing Form 39 and related orders.
- Train HR/payroll on updated fee schedules.
- Ensure payroll systems correctly reflect any revised administrative processes tied to garnishee orders.

7. Strengthen Court-Filing Protocols

Why:

Courts will reject filings that incorrectly apply old tariffs or miscalculate claims.

Actions to take:

- Update filing instructions for clerks and messengers.
- Re-brief sheriffs or external service providers on cost changes.
- Verify that all forms referencing fees (e.g., certified-copy requests) show updated amounts.

8. Reconcile Budgeting & Forecasting for Litigation Costs

Why:

The fee increases materially affect high-volume litigants (banks, telcos, retailers, municipalities).

Actions to take:

- Adjust budgets for litigation cost recovery.
- Update forecasting models for write-offs or recoverable costs.
- Evaluate amendments' impact on affordability models for debt-collection strategies.

9. Conduct an Internal Audit Before March 2026 Implementation

Actions to take:

- Review 6–12 months of Section 72 files for tariff accuracy.
- Identify risks of non-compliance or overcharging/undercharging.
- Create a corrective-action plan for any deviations.

10. Update Policies & SOPs

Why:

Policies referencing old tariffs or sections must align with the new rules.

Actions to take:

Update internal documents such as:

- Litigation policy
- Credit-control policy
- Legal-cost recovery procedures



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- Quality-assurance manuals
- Client-instruction guidelines

END



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LIQUOR

LAW AND TYPE OF NOTICE

LIQUOR PRODUCTS ACT

Defining of Production Areas

LINK TO FULL NOTICE

[Liquor Products Act: Wine of Origin Scheme: Defining of production area: Shaw's Mountain](#)

G 54218 BN 886

27 February 2026

[54218bn886.pdf](#)

[Liquor Products Act: Wine of Origin Scheme: Defining of production area: Goukou River Valley](#)

G 54218 BN 887

27 February 2026

[54218bn887.pdf](#)

END



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STANDARDS

LAW AND TYPE OF NOTICE

STANDARDS ACT

LINK TO FULL NOTICE

[Standards Act: Standards matters: Comments invited](#)

G 54218 GeN 3800

- Comment by 28 Apr 2026

27 February 2026

[54218-gen3800.pdf](#)

END



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TRANSPORTATION

LAW AND TYPE OF NOTICE

MERCHANT SHIPPING ACT:

Second Schedule: Amendments: Comments invited

G 54218 GoN 7176

- Comment by 27 Mar 2026

27 February 2026

APPLIES TO:

- Shipowners & managers
- Designers & shipyards
- Classification societies
- Ports & terminals
- Offshore operators
- Passenger ship operators
- Chemical/gas carriers
- Nuclear material carriers
- Maritime training institutions
- Security companies
- Marine equipment suppliers

EXECUTIVE SUMMARY

These amendments will align South African maritime law with the full, contemporary SOLAS framework used globally for ship safety, construction, equipment, operational standards and emergency procedures.

1. Purpose of the Amendment

The amendment replaces the old Second Schedule with an updated, comprehensive SOLAS text. This brings South Africa's legal framework in line with current international maritime safety standards across ship design, construction, fire protection, life-saving appliances, radio communications, stability, navigation, security and pollution prevention.



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2. Scope – What the New Schedule Covers

The updated Second Schedule incorporates the entire modern SOLAS structure, including:

✓ Articles I–XIII

General obligations, applicability, force majeure, carriage of persons in emergency, treaty amendments, ratification/denunciation procedures.

✓ Protocol of 1988

Survey and certification harmonization standards.

✓ SOLAS Chapters I–XV, including:

- **Chapter I – General Provisions:** Ship surveys, certification, control, casualty investigation.
- **Chapter II-1 – Ship Construction:** Structure, watertight integrity, subdivision, machinery, electrical installations.
- **Chapter II-2 – Fire Protection:** Prevention, containment, detection, suppression, escape routes.
- **Chapter III – Life-saving Appliances:** Lifeboat/liferaft requirements, launching systems, emergency training.
- **Chapter IV – Radiocommunications:** Implements the Global Maritime Distress and Safety System (GMDSS).
- **Chapter V – Safety of Navigation:** Equipment, voyage planning, LRIT, VDR, safe manning.
- **Chapter VI – Carriage of Cargoes**
- **Chapter VII – Carriage of Dangerous Goods**
- **Chapter VIII – Nuclear Ships**
- **Chapter IX – ISM Code (Safety Management)**
- **Chapter X – High-Speed Craft**
- **Chapter XI-1 & XI-2 – Safety & Security Measures (including ISPS Code)**
- **Chapter XII – Bulk Carrier Safety**
- **Chapter XIII – Verification of Compliance (IMO Audit Scheme)**
- **Chapter XIV – Polar Code**
- **Chapter XV – Industrial Personnel Code**

These provide the complete regulatory regime for all classes of ships operating internationally.

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3. Key Technical Areas Affected

A. Ship Construction & Stability

The updated schedule includes detailed rules on:

- Subdivision and damage stability
- Double bottoms and watertight bulkheads
- Structural fire protection
- Machinery and electrical redundancy
- Goal-Based Ship Construction Standards (GBS) for tankers & bulk carriers
- Polar Code construction requirements

B. Fire Safety

Fully updated SOLAS II-2:

- Fire detection & alarm systems
- Fixed & portable fire-extinguishing systems
- Fire control plans
- Smoke control, escape routes
- Tanker-specific fire precautions
- Special category & ro-ro space protections

C. Life-Saving Appliances

Updated SOLAS III requirements:

- Lifeboat & liferaft standards
- Marine evacuation systems
- Muster, abandonment and on-board training
- Maintenance & testing schedules
- Passenger ship evacuation analysis

D. Radio Communications & GMDSS

Includes global distress alerting, MSI reception, coast station obligations, satellite service requirements, equipment carriage standards, and radio watchkeeping duties.

E. Safety of Navigation

Updated requirements for:

- ECDIS
- AIS
- VDR/S-VDR
- LRIT
- Bridge design & voyage planning

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F. Carriage of Cargoes & Dangerous Goods

Mandatory codes included:

- IMSBC Code
- Grain Code
- IMDG Code
- IBC & IGC Codes for chemicals & gas carriers
- INF Code (radioactive cargoes)

G. Ship Security (ISPS Code)

Includes:

- Ship Security Assessments
- Ship Security Plans
- Ship Security Alert System (SSAS) requirements
- Port facility obligations

H. Special Regimes Introduced

- **Polar Code** (ships in polar waters)
- **Industrial Personnel Code** for ships carrying >12 industrial personnel (from 2024)
- **Goal-Based Ship Construction Standards**
- **IMO Member State Audit Scheme** (Chapter XIII)

4. Impact of the Amendment

For Shipowners & Operators

- Must meet *all modern SOLAS requirements* in design, equipment, operation and certification.
- Increased obligations around fire safety, stability, inspection and training.
- Higher compliance burdens for tankers, bulk carriers, passenger ships, ro-ros and polar ships.

For the South African Maritime Authority

- Updated flag-state duties for surveying, certification, control and casualty investigation.
- Expanded port state control responsibilities.

For Industry (Cargo, Ports, Offshore)

- Dangerous goods handling, navigation systems, LRIT/VDR/AIS, and lifesaving appliances must comply with the latest international standards.
- Offshore support and industrial personnel vessels now fall under new Code requirements.

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For International Compliance

- Ensures South Africa meets IMO obligations and reduces barriers for SA-flagged ships in foreign ports.

In Summary

The amendment **fully modernizes** the Merchant Shipping Act by replacing the Second Schedule with the **complete, updated SOLAS Convention**, ensuring that South African maritime law aligns with the global standard for ship safety, construction, equipment, navigation, fire protection, life-saving systems, radiocommunications, security, and special operations.

FULL TEXT

DETAILS

DEPARTMENT OF TRANSPORT

NO. 7176

27 February 2026

AMENDMENTS OF THE SECOND SCHEDULE TO THE MERCHANT SHIPPING ACT 57 OF 1951

In terms of section 356bis(1) of the Merchant Shipping Act 57 of 1951 as amended, the provisions of the International Convention for the Safety of Life at Sea 1974, have the force of law in the Republic.

In terms of section 356bis(2) of the Merchant Shipping Act, 57 of 1951, the Minister shall, as soon as practicable after the entry into force for the Republic of any amendment to the Safety Convention, by notice in the Gazette amend the Second Schedule to reflect such amendments.

Empowered by section 356bis(2) of the Merchant Shipping Act, 57 of 1951, the Minister of Transport intends to amend the Second Schedule of the Merchant Shipping Act, 57 of 1951, to reflect the updated version of the Safety Convention.

Therefore, interested persons are hereby invited to submit their written comments on the proposed draft Amendments to the Second Schedule of the Merchant Shipping Act 57 of 1951, within 30 days from the date of publication of this notice in the Government Gazette.

The proposed draft Amendments to the Second schedule are available on the Department of Transport website https://www.transport.gov.za/wp-content/uploads/2023/02/MerchantShipping_ActSecondSchedule.pdf

All written comments on the draft Amendments to the Second Schedule of the Act must be submitted to the Director General of the Department of Transport for the attention of Mr Chuma Mpahlwa.

The Department of Transport

Private Bag X193

Pretoria

0001

Email address: mpahlwaC@dot.gov.za;

matlalaTM@dot.gov.za

Tel: (012) 309 3040/3799



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CLICK HERE TO VIEW THE FULL AMENDMENT

MERCHANT SHIPPING ACT: SECOND SCHEDULE: AMENDMENTS: COMMENTS INVITED

G 54218 GON 7176 - COMMENT BY 27 MAR 2026 27 FEBRUARY 2026

LINK TO FULL NOTICE

[Merchant Shipping Act: Second Schedule: Amendments: Comments invited](#)

G 54218 GoN 7176

- Comment by 27 Mar 2026

27 February 2026

[54218gon7176.pdf](#)

ACTION

Ensure that you submit your comments by 27 March 2026

END



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LAW AND TYPE OF NOTICE

CROSS-BORDER ROAD TRANSPORT ACT:

Revised Fee Adjustments, 2026

G 54229 GeN 3807

27 February 2026

APPLIES TO:

Any organization involved in cross-border road operations—whether transporting **goods** or **passengers**

FULL TEXT

DETAILS

DEPARTMENT OF TRANSPORT

NOTICE 3807 OF 2026

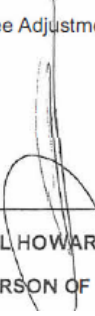
CROSS-BORDER ROAD TRANSPORT ACT, 1998 (ACT 4 OF 1998) AMENDED REGULATIONS, 2014: REVISED FEE ADJUSTMENTS, 2026

Cross- Border Road Transport Agency hereby publish in the attached Schedule 1 and Schedule 2 the adjusted prescribed application fee and permit fee in terms of Regulations 7(5) and 7(6) of the Cross-Border Road Transport Act Amended Regulations, 2014

The Fee Adjustments will be effective from 1 April 2026. This notice from the

Effective Date replaces all previous Fee Adjustments.

These Fee Adjustments are published for compliance and general information.



RANDALL HOWARD (Mr.)

CHAIRPERSON OF THE BOARD

[CLICK HERE TO VIEW THE FULL SET OF REVISED FEES.](#)



27 February – 06 March 2026

CROSS-BORDER ROAD TRANSPORT ACT: REVISED FEE ADJUSTMENTS, 2026
G 54229 GEN 3807 27 FEBRUARY 2026

LINK TO FULL NOTICE

[Cross-Border Road Transport Act: Revised Fee Adjustments, 2026 \(English / Afrikaans\)](#)

G 54229 Gen 3807

27 February 2026

[54229gem3807.pdf](#)

ACTION

Take note of the revised fees

END



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LAW AND TYPE OF NOTICE

Road permits

LINK TO FULL NOTICE

[ROAD PERMITS](#)

END



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FINANCE ARTICLES

SOUTH AFRICA

VAT changes for South Africa

While the 2026 Budget may not have changed the VAT rate, it still made several adjustments to the system, including raising registration thresholds, refining digital services rules and tightening data-driven refund oversight.

Much of the early reaction to the 2026 Budget focused on the withdrawal of R20 billion in previously anticipated tax increases and welcome adjustments to personal income tax.

However, Tax Consulting SA's Team Lead of Tax Legal, Micaela Paschini, pointed out that an equally significant shift has taken place within the VAT system.

"Rather than raising the VAT rate or increasing the tax burden, National Treasury has opted to refine the structure of VAT so that it aligns with the realities of a modern, digital, and evolving economy," Paschini said.

Fiscal projections show that VAT will continue to be one of South Africa's most stable revenue sources, with collections expected to reach R521.4 billion in 2026/2027.

This continued strength provides the South African Revenue Service (SARS) with the room to enhance administrative efficiency without resorting to tax increases.

"Steady domestic spending has anchored VAT performance, reinforced by more disciplined refund oversight. Import VAT has softened as nominal imports decline, but the system overall reflects consistency rather than fragility."

"Businesses can take some comfort in this. The VAT rate remains unchanged, while a clearer and more consistent enforcement environment is taking shape."

Paschini said that a highlight of Budget 2026 is the long-awaited upward adjustment to VAT registration thresholds. From 1 April 2026, the compulsory VAT registration threshold increases from R1 million to R2.3 million.

"This is the first adjustment since 2009 and acknowledges the impact of inflation and economic shifts on smaller businesses."

"The voluntary registration threshold also rises, from R50,000 to R120,000. This modernises the VAT entry point for new and micro enterprises and gives startups more room to grow before taking on full VAT compliance responsibilities."

Together, Paschini said these changes ease the compliance burden on small businesses and help SARS focus its administrative resources on vendors with higher turnover and more complex VAT profiles.

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“It is a system improvement that benefits both revenue collection and business development,” Paschini added.

Electronic services and refunds

As expected, Paschini said that electronic services featured in this year’s VAT discussion. “The digital marketplace continues to expand, and the VAT rules need to keep pace.”

“Budget 2026 indicates that government intends to refine the way VAT is accounted for when foreign suppliers use intermediary platforms to reach South African consumers.”

Although the final legislative wording is still to come, Paschini explained that the direction is clear: when digital services move through platforms, there must be certainty regarding who is responsible for accounting for VAT.

“This evolution is not about placing new burdens on digital platforms. It is about keeping VAT rules aligned with modern business models and ensuring that suppliers and intermediaries understand their VAT responsibilities clearly.”

“Software as a Service (SaaS) providers, subscription platforms, marketplaces, and online learning platforms should take this opportunity to review their contracts and VAT processes.”

According to Paschini, revised VAT refund projections reflect the taxman’s increasingly systematic verification approach.

“The result is a refund process that is more disciplined and, over time, more predictable for compliant vendors.”

“Vendors eligible for refunds can expect more detailed supporting document requests, sophisticated data matching across SARS systems and slightly longer processing times in higher risk sectors.”

Paschini explained that these refinements are meant to protect both the fiscus and compliant businesses by ensuring that refunds are accurate and supported.

“Where transactions comply with the VAT law, vendors that maintain proper documentation, well-supported reconciliations and technically accurate invoicing are likely to experience smoother and more efficient refund cycles.”

What businesses should be doing

Following the VAT changes announced in the Budget, Paschini explained that there are several practical steps businesses can take.

First, Paschini advised that businesses near the new R2.3 million threshold should assess how the change affects their obligations from April 2026.

Businesses operating through digital platforms should also review their VAT position, contractual responsibilities, and operational readiness.

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According to Paschini, businesses should also strengthen their documentation discipline. “Vendors eligible for refunds should ensure that invoices, reconciliations and supporting documents are accurate and complete.”

Those businesses with complex or multi-jurisdictional activities should proactively test their VAT approach.

Finally, Paschini recommended that vendors use stronger internal systems and data checks to match SARS’ analytics-driven approach.

“VAT is entering a more structured and modern phase, marked by greater consistency in administration and verification.”

“This creates a strategic opportunity for businesses to reassess their internal controls while the broader environment remains stable.”

Paschini stressed that a focused VAT assessment can significantly reduce exposure, strengthen technical compliance, and ensure readiness for the refinements introduced in the 2026 Budget.

“Proactive correction is invariably more efficient and less costly than responding under audit pressure. Now is the time to interrogate your VAT position and address weaknesses before SARS does it for you.”

Kirsten Minnaar

SARS widens reach to foreign funds

The South African Revenue Service (SARS) will soon have unprecedented access to South Africans’ offshore financial information.

Starting next month, the revenue service will begin receiving bulk financial data from more than 120 jurisdictions under expanded Automatic Exchange of Information standards developed by the Organisation for Economic Co-operation and Development.

The new framework will allow SARS to systematically obtain details of foreign bank accounts, investments, trusts and digital asset holdings linked to South African tax residents.

According to Jashwin Baijoo, Partner and Head of Strategic Engagement & Compliance at Tax Consulting South

Africa, the development significantly strengthens SARS’ ability to verify offshore disclosures.

“The investigation into South African taxpayers’ offshore interests has long been on the cards with SARS, with foreign asset/income disclosure notices being issued as far back as 2020, entailing a blanket disclosure of offshore assets,” Baijoo said.



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“At the time, many taxpayers may have thought best to feign ignorance, but now, there is no escape for the non-compliant South African taxpayer, with over 120 countries playing open cards with SARS,” Baijoo added.

“How this has played out practically is the revenue authority has risen to the occasion, with aggressive collection steps being implemented against historically non-compliant taxpayers, including salary garnishes, Sheriff callouts, and even taking money directly from business and/or personal accounts. The extension of SARS’ reach has now been concretised, empowering SARS further to reach beyond the shores of South Africa and obtain all necessary information.”

Baijoo added that taxpayers with offshore interests should ensure their foreign income and assets are accurately declared.

“In order to protect yourself from a wall of penalties and interest, even possible jail time, it remains the best strategy to always ensure compliance.

“Where you find yourself on the wrong side of SARS, there is a first mover advantage in seeking the appropriate tax advisory, ensuring the necessary steps are taken to protect both yourself and your family from paying for your crimes of non-compliance.”

Mthobisi Nozulela
Saturday Star

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FOODSTUFFS ARTICLES

SOUTH AFRICA

UWC study highlights misleading marketing practices in baby food brands

A study conducted by a UWC dietician and researcher suggests that some baby food companies may be flouting Regulations on the marketing, labelling, and sale of breastmilk substitutes, formula, and complementary foods for infants and young children.

The study was conducted by Aneeqah Latief, from the university's Department of Dietetics and Nutrition, and warned that such practices may undermine breastfeeding and mislead parents into believing these products are superior to breast milk, considered the best for optimal infant growth and development.

After examining 266 photographs of baby foods in Cape Town supermarkets, she found that a significant number of products contained frontof-pack marketing designed to attract parents. Latief said these included health claims, catchy phrases, expert endorsements and digital links to manufacturers. Some of the phrases of the health claims included 'reduced sweetness...contains iron', 'no added starch', 'no added salt/sugar, no preservatives', 'gluten-free', and 'organic'.

According to the study, South Africa has one of the world's lowest exclusive breastfeeding rates, with just 22% mothers breastfeeding exclusively in 2022. This is below the World Health Organisation (WHO) target of 50% of mothers exclusively breastfeeding in 2025.

Experts have cited aggressive formula marketing and cultural misconceptions as key reasons.

In her research, Latief found 'cross promotion', with over 80% of products sharing identical labels, making it hard for parents to tell the difference between formal, follow-up milk, and complementary foods.

Latief said clear labelling is vital as South Africa faces growing malnutrition and obesity challenges.

According to the research, paediatric juices had the highest rate of non-compliance, containing high sugar content with no health warnings for caregivers. Some baby foods carried marketing claims that positioned manufacturers as experts on infant feeding and promoted the products as trusted brands. Latief said promotional phrases included statements like '150 years of nutrition experience' and 'generations of parents have trusted our infant cereals to provide just what their babies need' - messaging that may influence caregivers' purchasing decisions.

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Latief's study suggests that such statements may be in contravention of Regulation 911 on baby foods, issued under the Foodstuffs, Cosmetics and Disinfectants Act of 2012, which prohibits promotional practices as well as health or medicinal claims on baby food products.

"Although regulations make it compulsory for complementary foods to carry clear health warnings, such as stating that the product is not intended for infants under six months and that early introduction is not recommended, the study found that compliance is low. The warning message against feeding infants under six months of age was not displayed on the front-of-pack of 23.2% of baby cereals, and only 4.8% of puréed products included the guidance to introduce a variety of foods from six months alongside breast milk," Latief said.

The study further found the pictorial representations of fruit-flavoured foods to be misleading.

The pictures depicted fruits in their natural form despite the products containing fruit flavourings such as concentrates, pulps, and dehydrated fruit, rather than fresh fruit.

Latief said it's important that baby food labelling adhere to regulations.

"If labelling or marketing does not fully comply with regulations, it can mislead parents about nutritional quality, influence early feeding practices, undermine breastfeeding promotion efforts, and affect infant and young child health outcomes," she said.

Robin-Lee Francke
Cape Times



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GAMBLING ARTICLES

SOUTH AFRICA

Online gambling in South Africa banned again

The National Gambling Board (NGB) has put Provincial Licensing Authorities on notice, instructing them to crack down on companies offering online gambling services in South Africa.

“The National Gambling Board has issued a formal notice to all Provincial Licensing Authorities clarifying the regulatory status of remote gambling in South Africa,” it stated.

“The notice provides guidance on compliance obligations in respect of remote gambling infrastructure and applicable technical standards.”

Sports betting platforms in South Africa have been using their provincial gambling licences to offer online casino games like slots, roulette, and blackjack.

This was despite the National Gambling Board repeatedly warning that the only legal form of online gambling in South Africa was betting on events like sports matches and horse racing.

However, online gambling operators believe they have side-stepped the restriction by arguing that they merely offer betting on the outcomes of casino games, similar to betting on events.

This latest move from the NGB follows fierce debate after a Supreme Court of Appeal ruling, which held that bookmakers may not offer roulette games in Gauteng unless they also carry a casino licence.

According to the NGB, [the judgment effectively banned](#) online sports betting services from offering casino games through their platforms.

However, online gambling platforms have [argued that the NGB was mistaken](#) and that the scope of the ruling was limited to Gauteng and roulette games.

The NGB has held firm that interactive and remote gambling remain unlawful in South Africa, except where explicitly authorised by national legislation. For example, the NGB agrees that sports betting is legal.

It quoted the National Gambling Act definition of an interactive game, which is “a gambling game played or available to be played through the mechanism of an electronic agent accessed over the Internet”.

This is qualified as “an electronic agent... other than a game that can be accessed for play only in licensed premises, and only if the licensee of any such premises is authorised to make such a game available for play.”

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According to the regulator, the Act makes the offering and playing of such interactive games illegal. It highlighted Section 11 of the law, which is titled “Unauthorised interactive gaming unlawful”.

It expressly states that “a person must not engage in or make available an interactive game except as authorised in terms of this Act or any other national law.”

Online gambling is unlawful — NGB

Lungile Dukwana, the NGB’s acting CEO, said the Act has expressly prohibited interactive gambling until a legislative framework to regulate it is developed and passed by the president.

Additionally, the board said that Remote Gambling Servers (RGS), systems designed to facilitate interactive or remote gambling, do not constitute lawful gambling systems under the current legislative framework.

In its notice to Provincial Licensing Authorities, the NGB emphasised a directive from the National Regulator for Compulsory Specifications (NRCS).

“The NGB places emphasis that the scope of technical standards that are applicable only to lawful gambling systems do not cover RGS,” it said.

“Specifically, the South African National Standard SANS 1718-4:2018 (Edition 3) applies only to Wagering and Record Keeping Systems (WRS)”.

It said the specification does not provide for the testing or certification of Remote Gambling Servers as standalone systems. The NRCS has formally directed that:

- RGS shall not be submitted for certification against SANS 1718.
- The NRCS will not issue, renew, or extend Letter of Certifications (LoCs) for RGS under SANS 1718.
- Any previously issued LoCs relating to RGS have lapsed or will lapse upon expiry, with no further certification activities to be undertaken.

The NRCS’s directive stipulated that all its certification activities would strictly align with the National Gambling Act and the intended scope and applicability of compulsory technical standards.

Therefore, the National Gambling Board has issued a notice to Provincial Licensing Authorities advising them to:

- Align licensing and enforcement practices with the clarified legal position regarding RGS.
- Prohibit the approval or continued use of RGS in licensed gambling operations in accordance with the NRCS directive.
- Require operators to utilise duly certified WRS compliant with SANS 1718.
- Take appropriate enforcement action against non-compliant operators.



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“The NGB will monitor implementation of this notice across all provinces and will report to the Minister Trade, Industry and Competition on compliance levels, enforcement outcomes, and the broader industry impact”, said Dukwana.

By Jan Vermeulen



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HEALTH AND SAFETY ARTICLES

SOUTH AFRICA

Call to keep combustibles separate in tobacco bill

Vape industry welcomes recommended distinction from noncombustible products

The department of health has recommended that parliament amend parts of the draft tobacco bill to differentiate between combustible and noncombustible products, a move that may offer some relief to the industry, which is lobbying against one-size-fits-all laws.

Parliament's portfolio committee on health is considering the draft Tobacco Products &

Electronic Delivery Systems Control Bill, which proposes tightening restrictions on tobacco products and, for the first time, regulating e-cigarettes and other new-generation products.

Companies that sell vapes and new-generation tobacco products that are heated instead of burnt are pressing for differentiated regulation that would entail fewer restrictions being imposed on their goods.

South Africa's vaping industry and Philip Morris, which makes noncombustible tobacco products, have been arguing that controls should be in line with the health risk posed by different products and thus strongest for cigarettes.

On Wednesday evening health deputy director general for primary healthcare, Jeanette Hunter, told parliament's portfolio committee on health that the department is willing to differentiate combustible and non combustible products with regard to plain packaging and labelling.

The draft tobacco bill proposes introducing graphic health warnings and plain packaging for all tobacco and nicotine-containing products, including e-cigarettes.

The department also recommended a new clause be added to the bill which addresses the illicit trade in cigarettes, Hunter said. The new clause will commit the health minister to supporting efforts to eradicate the illicit trade in tobacco and related products in collaboration with other organs of state, she said.

These recommendations are in line with an agreement reached at the National Economic

Development and Labour Council (Nedlac) last year.

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Vapour Products Association of South Africa CEO Asanda Gcoyi said the department's recommended distinction between combustible and noncombustible tobacco products is welcome, but differentiation needs to be applied to the entire bill. "I think it's good that the department of health has finally seen the scientific data for what it is and that it is not just an industry narrative as described [by the] media," Gcoyi said.

The department has been pushing for stricter tobacco rules and regulation of new generation products for almost a decade, but the enabling legislation is only now being considered by parliament.

MPs are expected to vote on the desirability of the bill on March 11. If they give it the go-ahead, they will then begin clause-by-clause deliberation.

While many MPs have expressed reservations about specific aspects of the bill, ranging from the harshness of its proposed penalties to the risk of unintended consequences for informal traders, they are in broad agreement on the need to introduce controls for e-cigarettes, which are now unregulated.

By Tamar Kahn
BusinessDay

Minister Macpherson warns of demolition after deadly Ormonde collapse

Public Works and Infrastructure Development Minister Dean Macpherson has warned that the City of Johannesburg will demolish a collapsed building in Ormonde if the company responsible fails to come forward and take accountability, as the death toll rose to nine.

Macpherson was briefing the media at the site on Tuesday afternoon.

He was joined by Gauteng Premier Panyaza Lesufi and newly appointed City of Johannesburg Deputy Mayor Loyiso Masuku.

Nine bodies have now been recovered following the resumption of search-and-rescue operations in the morning, bringing the death toll to nine.

Some of the deceased were foreign nationals, including individuals believed to be from Lesotho.

Operations were suspended on Monday night after six people were confirmed dead.

Two workers had remained trapped under the rubble on Monday, while one person was initially reported missing.

All were later found deceased. Three people are recovering in hospital.

Macpherson expressed his condolences to the families of the victims and paid tribute to rescue workers.

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"I also want to pay tribute to our brave rescue women and men who put their lives on the line to rescue those trapped under the rubble. They always rush into these situations, putting their safety second and the desire to save lives first," he said.

"No words will ever be able to capture the pain of losing a loved one in such a devastating manner, particularly those who are breadwinners and working every day to support their families.

"As the government, we recognise that behind every statistic is a family. There are families whose fathers are not coming home today, and that should move us - not only in pain, but to act."

He said his department would extend full support to the Gauteng provincial government and the city, as well as to emergency services involved in the rescue efforts.

The minister was also joined by Council for the Built Environment CEO Dr Msizi Myeza.

He said the purpose of the visit was to gain an initial understanding of the circumstances surrounding the collapse and to ensure all relevant regulatory processes were triggered without delay.

"At this stage, our focus remains on supporting family members. It would be premature and irresponsible to speculate on the causes of the collapse while families are still grieving," he said.

However, Macpherson noted that this was the third building collapse in recent months.

"Each incident carries its own specific circumstances, but cumulatively we must understand what is behind these collapses and what more we can do as the government. We must confront whether systemic conditions are allowing these tragedies to occur. This demands a crisis response."

He said he had briefly interacted with President Cyril Ramaphosa on Monday, who later issued a statement expressing concern.

Macpherson said the incident exposed challenges in how the built environment is regulated in South Africa, with responsibility for building control, workplace safety and professional regulation spread across multiple departments and spheres of government.

"When these systems do not operate in a fully co-ordinated manner, gaps emerge in oversight, compliance and accountability, particularly where unlawful construction occurs or buildings are occupied without approval," he said.

He called on the construction company, New Order Inv, to come forward and take accountability.

"I want to call on the company that constructed this building to come forward and take accountability. If any member of the public knows where the owner of this company is, they should immediately contact the SAPS or local law enforcement," he said.

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He warned that if the company failed to do so, the city would be forced to demolish the structure and assess nearby buildings.

City manager Floyd Brink said the municipality would meet with building control and land inspectors to conduct an audit in the area and elsewhere.

“We have about 102 inspectors in the city, including 59 building control inspectors. In Region F, we have 15 inspectors,” Brink said.

They would report back within weeks alongside the MMC for Development Planning, Eunice Mgcina.

Masuku said no building plans had been approved by the city.

“In this particular instance, there was no application. There was no request by the builder,” she said.

She acknowledged a significant backlog in building plan approvals but said the city was working to digitise the process after relocating from the closed Metro Centre building to speed up approvals.

Earlier, City of Johannesburg divisional chief for Emergency Management Services (EMS) Freddy Morukhu said the building had not been properly constructed and could have collapsed at any time.

Emergency services received a call reporting a structural collapse and activated a specialised rescue team.

“During the assessment, two bodies were visible from outside the building. We could hear people screaming from inside, which indicated there was still life in the structure,” Morukhu said.

Three people were rescued alive and transported to hospital before recovery operations began. Six bodies were recovered by 11pm on Monday before operations were halted due to safety risks and darkness.

“The building was extremely unsafe. Because of the risks and nightfall, we suspended operations and resumed at 6am,” he said.

On Tuesday morning, three additional bodies were recovered.

“The structure was unstable. Concrete slabs and steel were scattered everywhere. We had to stabilise the building before entering. To remove victims, we had to breach concrete using pneumatic cutting tools,” Morukhu said.

Deputy Labour Minister Jomo Sibiya, who visited the site earlier on Tuesday with Johannesburg Mayor Dada Morero, attributed the collapse to non-compliance with regulations.

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“What we see here is not what we should see if everyone took compliance seriously. If we complied with established laws, including labour laws, we would not be in this situation,” Sibiya said.

He said the site will be handed over to the South African Police Service (SAPS) for investigation before being transferred to the Department of Labour for a formal probe under Section 31.

A team from the Compensation Fund has been deployed to assist affected families.

Sibiya confirmed that the main contractor was registered with the relevant authorities, while two subcontractors were registered with the department and the Compensation Fund.

Sibiya said the tragedy underscored the need for stricter enforcement of regulations nationwide.

“If we fail to comply with established laws, we put workers and communities at risk. That is why we find ourselves in this unfortunate situation today,” he said.

Meanwhile, Gauteng police spokesperson Colonel Dimakatso Nevhuhulwi confirmed the police are investigating nine cases of inquest.

Simon Majadibodu
IOL News



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LIQUOR ARTICLES

SOUTH AFRICA

Licence fee hike sparks concern

Gauteng's proposed increase in liquor licence fees has drawn sharp criticism from industry associations, political parties, and township traders, raising fears of job losses, business closures, and a surge in unlicensed operations.

The Gauteng Liquor Board (GLB) has indicated that annual licence fees, currently costing up to R6 000, could be increased, a move that critics say comes at a time when many small and independent operators are already under severe economic pressure.

The Beer Association of South Africa (BASA) told the Saturday Star that while it supports a well-regulated and responsible liquor licensing system, poorly timed fee hikes could deepen the strain on already struggling businesses.

"The Beer Association of South Africa supports a well-regulated and responsible liquor licensing system, as it plays an important role in ensuring compliance and public safety," BASA said.

"However, many licensed liquor outlets, particularly small and independent businesses, are already operating under severe economic pressure due to rising costs, energy disruptions and constrained consumer spending. Significant increases in licence fees at this time could place further strain on these businesses."

BASA warned that the consequences of poorly considered increases could be far-reaching.

"If adjustments are not carefully considered, there is a risk that some operators may be forced to shut down, resulting in job losses, or that financial pressure could unintentionally drive growth in illicit and unlicensed trading, outcomes that would undermine regulatory objectives," the association said.

The association added that liquor licensing has traditionally followed a fair and consultative approach.

"This process has been fair and consultative. The last time GLB increased fees was in 2014 due to a concerted effort to understand the economic factors, C-19 and many other impacting influences," BASA said.

It also highlighted the administrative burdens on smaller operators, including the need for municipal consent, police clearances, and public participation processes, which can be complex, time-consuming, and difficult to navigate for new entrants.

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“The Beer Association of South Africa recognises that the liquor licensing process plays an important role in ensuring responsible and compliant trading. However, the current administrative requirements... can be complex, time-consuming and, in many instances, difficult for small or new entrants to navigate,” BASA said.

The Gauteng Liquor Traders Association (GLTA) echoed these concerns, stressing that township-based micro and small businesses are particularly vulnerable.

“These increases are being pushed onto traders operating in an environment where the system itself is failing them,” said GLTA spokesperson Jongikhaya Kraai.

“You cannot raise fees on small businesses when you haven’t even fixed the basics, from a backlog of almost two years in licence approvals to red tape that makes it nearly impossible to comply.”

Kraai said township traders face mounting challenges, from high licensing costs and penalties to delays in processing applications, some stretching up to 12 months.

“Small township businesses are being drowned by paperwork, delays, and inflexible rules that make it impossible to succeed, and then they are told to pay more for the privilege. This is not just a licensing issue, it’s a failure to enable growth, formalisation and job creation in the communities that need it most.

Political figures have also joined the debate. Mike Moriarty, DA Gauteng Shadow MEC for Economic Development, criticised the GLB for its administrative failures and warned of the consequences for jobs and law enforcement.

“Licence holders and law enforcement agencies in Gauteng are in limbo following the Gauteng Liquor Board’s announcement that it is currently unable to issue official annual renewal certificates due to ongoing supplier challenges. If restaurants and other hospitality businesses lose money through loss of customers they will be forced to close, causing job losses,” Moriarty said.

“It is unacceptable that the GLB is unable to execute its mandate as stipulated in the Gauteng Liquor Act, which requires that every liquor licence be renewed annually. This administrative failure exposes MEC Maile’s failure to provide leadership and hold this department accountable.”

Moriarty warned that the GLB’S inefficiency could drive businesses into illegal operations, creating further economic harm and corruption risks.

“Some businesses may decide to operate illegally, which normally involves corruption and bribery, leading to lawlessness, economic harm and further job losses. But proper leadership can turn the situation around.”

Anita Nkonki
Saturday Times



27 February – 06 March 2026

 END