22 April – 07 May 2026

Dear Subscribers,

If it feels like the regulatory tap was turned on full blast over the past two weeks, you're not imagining it. We've had a dense run of new regulations, draft Bills, enforcement notices and policy signals landing across labour, finance, consumer protection, data, environment, construction and governance — and yes, your inbox has been busy as a result.

This Gazette pulls everything together.

It brings into one place:

- the **key notices and deep-dives we sent out during the week**, and
- the **full set of gazetted developments published between 22 April and 07 May 2026**, organised by sector and theme.

Think of this as the *"we know it was a lot — here's the structured, readable version"*: what changed, what's coming, and what needs attention now versus later.

Landed this week — key developments we flagged (and what changed)

Below is a recap of the major items we circulated during the week, in case one slipped past. Each represents a material shift in compliance expectations, enforcement posture, or policy direction.

CONSUMER PROTECTION ACT: AMENDED DIRECT MARKETING REGULATIONS

Effective immediately, these regulations place enforceable obligations on any business conducting electronic direct marketing. The creation of the NCC Opt-Out Registry as a mandatory compliance mechanism fundamentally changes how marketing databases must be managed. Registration, prescribed fees, monthly cleansing, and strict prohibition on contacting pre-emptively blocked consumers are now baseline legal requirements — with liability extending fully to outsourced marketing activities.

To assist, the Legal Team has drafted the following compliance tools:

- CPA Direct Marketing Briefing Note;
- CPA direct marketing matrix;
- Synopsis of Regulations and Compliance actions
- Direct Marketing Policy

The abovementioned documents are also available for download on The Legal Team here - **CONSUMER PROTECTION ACT, AMENDED REGULATIONS**

NATIONAL DUST CONTROL REGULATIONS, 2026

These regulations replace the 2013 framework with a far stricter, criminally enforceable regime. Mandatory dust management plans, continuous monitoring, reporting and severe penalties now apply to mining, reclamation, listed activities and even suspected nuisance generators. This marks a clear shift from environmental guidance to environmental enforcement.

To assist, the Legal Team has drafted the following compliance tools:

- A Dust Regulation Matrix;
- A Dust Regulation Compliance Questionnaire;
- A set of Policies, Procedures and prescribed forms which will assist in complying with the Dust Regulation.

Use this link for easy access

NATIONAL ENVIRONMENT MANAGEMENT: AIR QUALITY ACT 39 OF 2004 (NEM: AQA)
Dust Control Regulations

INCREASE IN THE PRESCRIBED RATE OF INTEREST (10.25%)

While routine on its face, the increase materially affects litigation costs, contractual claims, delayed payments, estates and certain credit arrangements. It raises the financial consequences of delay across the legal and commercial landscape and quietly tightens pressure on cash-flow management and dispute resolution timelines.

To assist, the Legal Team has drafted the following compliance tools:

- Briefing Notice; and
- Prescribed rate of interest unpacked

Use this link for easy access

PRESCRIBED RATE OF INTEREST

ELECTRONIC COMMUNICATIONS AMENDMENT BILL, 2026

This Bill proposes a modernised communications framework built around faster infrastructure roll-out, more aggressive competition policy, mandatory access obligations and spectrum efficiency through the “use it or share it” principle. The implications for incumbents, municipalities, MVNOs and infrastructure owners are structural rather than incremental.

To assist, the Legal Team has drafted the following compliance tools:

- Briefing Notice;

Use this link for easy access

ELECTRONIC COMMUNICATIONS AMENDMENT BILL, 2026

CONDUCT OF FINANCIAL INSTITUTIONS BILL (COFI)

COFI represents a fundamental shift in financial sector regulation — from fragmented, sector-specific rules to a single conduct-based framework spanning the entire customer journey. It elevates customer outcomes to a governance and cultural obligation, significantly expanding FSCA oversight and reshaping compliance expectations for financial institutions.

To assist, the Legal Team has drafted the following compliance tools:

- Briefing Notice;

Use this link for easy access

CONDUCT OF FINANCIAL INSTITUTIONS BILL (COFI BILL)

BASIC CONDITIONS OF EMPLOYMENT ACT: PROPOSED AMENDMENTS

The Labour Law Amendment Bill modernises core employment protections to reflect changing work patterns. It introduces minimum standards for on-demand work, aligns parental leave rights, strengthens benefit fund enforcement and expands CCMA powers. While not yet in force, it requires early planning across HR, payroll, contracts and dispute management.

To assist, the Legal Team has drafted the following compliance tools:

- Updated Basic Conditions of Employment Matrix

Use this link for easy access

Basic Conditions of Employment Act

PROTECTED DISCLOSURES BILL, 2026

This Bill responds directly to the failures identified by the Zondo Commission. It expands whistleblower protection beyond employees, introduces financial rewards, creates a formal investigation and enforcement pipeline, and broadens immunity and protection measures.

For organisations, it significantly raises governance, reputational and retaliation-risk exposure.

To assist, the Legal Team has drafted the following compliance tools:

- A Briefing note on the Bill;
- A detailed analysis of the Bill;
- A Protected Disclosure Policy;
- A CRMP or Legal Register.

Use this link for easy access

PROTECTED DISCLOSURE AMENDMENT BILL

WHAT'S INSIDE TODAY'S GAZETTE — BROADER SECTOR DEVELOPMENTS

Alongside the flagship items above, today's Gazette captures a wide spread of regulatory activity that fills in the broader compliance landscape. Key themes include:

competitioncommission south africa **COMPETITION REGULATION**

Draft amendments to Competition Commission Rules strengthen the Commission's ability to enforce merger conditions long after approval. The regulatory message is clear: post-merger compliance is now an ongoing risk phase, not an administrative afterthought.

INFORMATION REGULATOR (SOUTH AFRICA) **DATA, IDENTITY & INFORMATION GOVERNANCE**

Two major signals emerge:

- a proposed POPIA Code of Conduct for gated access environments, regulating surveillance and biometrics; and
- draft Identification Regulations introducing legally recognised digital identity credentials. Together, they point to tightening governance at the intersection of identity, access, verification and privacy.

FINANCE & TAX

SARS notices requiring submission of income tax returns for the 2026 year remind taxpayers that participation is mandatory, deadlines are fixed, and enforcement is increasingly automated — a trend reinforced by growing use of estimated assessments.

THE BIGGER PICTURE

Taken together — both the notices we sent out this week and the material captured in today's Gazette — the direction is consistent:

More formality. More documentation. More enforcement. Less tolerance for informal, legacy or assumed compliance.

Not every notice will apply to every organisation, but almost every organisation will find *something* here that requires attention, planning, or escalation.

If you'd like help prioritising what matters for your sector, translating these developments into practical compliance steps, or briefing management or boards on the real risks and timelines, we're ready to assist.

— Alison and The Legal Team

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AGREMENTS

LAW AND TYPE OF NOTICE	SUMMARY/AFFECTED PARTIES	LINK
Innovative Construction Product Assessments: Agrément South Africa: Ikalika Lime-Based Paint G 54575 GoN 7400 24 April 2026	**Cape Lime (Pty) Ltd** The specific lime-based paint product named in the certificate	**Innovative Construction Product Assessments: Agrément South Africa: Ikalika Lime-Based Paint** G 54575 GoN 7400 24 April 2026 54575gon7400.pdf
Innovative Construction Product Assessments: Agrément South Africa: Eco Septic Tank G 54575 GoN 7398 24 April 2026	**Product:** *Eco Septic Tank* **Manufacturer / Certificate holder:** *Ecopolymers CC trading as Eco Tanks*	**Innovative Construction Product Assessments: Agrément South Africa: Eco Septic Tank** G 54575 GoN 7398 24 April 2026
Innovative Construction Product Assessments: Agrément South Africa: Actopave Ultra-Thin Friction Course (UTFC) G 54575 GoN 7401 24 April 2026	**Product:** *Actopave Ultra-Thin Friction Course (UTFC)* **Certificate holder:** *Actop Asphalt (Pty) Ltd* **Intended use:** Asphalt wearing course / thin surfacing and re-sealing layer for road pavements.	**Innovative Construction Product Assessments: Agrément South Africa: Actopave Ultra-Thin Friction Course (UTFC)** G 54575 GoN 7401 24 April 2026

END

AGRICULTURAL

LAW AND TYPE OF NOTICE

ANIMAL DISEASES ACT:

Control measures relating to foot and mouth disease routine vaccination

G 54605 GoN 7423

04 May 2026

APPLIES TO:

1. Livestock Owners / Operators
2. Agricultural Industry Bodies
3. Laboratories
4. Supply Chain & Market Access Actors

SUMMARY

The notice establishes a national, voluntary but tightly regulated Routine Vaccination Scheme for Foot-and-Mouth Disease (FMD) for cloven-hoofed livestock in South Africa.

The Scheme:

- Allows controlled private vaccination against FMD under state veterinary oversight
- Formalises a public–private partnership model for FMD control
- Links vaccination eligibility to traceability, identification, biosecurity, audits and records
- Enables business continuity, food security and trade, while protecting national FMD status
- Creates an expert Committee with authority to approve, suspend or cancel participation

Although participation is voluntary, once you participate, compliance is mandatory, and failures lead to loss of certification and scheme withdrawal.

FULL TEXT

DETAILS

DEPARTMENT OF AGRICULTURE
NO. 7423 4 May 2026

ANIMAL DISEASES ACT, 1984 (ACT NO. 35 OF 1984)

CONTROL MEASURES RELATING TO FOOT AND MOUTH DISEASE ROUTINE VACCINATION

The Minister of Agriculture, acting under Section 10 of the Animal Diseases Act, 1984 (Act No. 35 of 1984) hereby establishes the Scheme set out in the Schedule hereto.

MR JH STEENHUISEN, MP

Minister of Agriculture

1. Definitions
2. Name
3. Animals and Disease
4. Objects (s10(2)(a))
5. Application and Scope of the Scheme (s10(1)(b), (s10(2)(u)))
6. Duration of the Scheme
7. Establishment of the Committee in terms of section 10(7)
8. Determinations in relation to tests and additional powers (s10(7))
9. Powers and obligations of the Committee (section 10(2)(t), section 10(3) and 10(7))
10. Requirements for participation in the Scheme (s10(2)(k))
11. Responsibilities of the authorised veterinarian or veterinary paraprofessional (s10(2)(d))
12. Objections against decisions of the Committee
13. Application, Refusal and Cancellation (s10(2)(l) s10(2)(m))
14. Control Periods and surveillance (s10(2)(n))
15. Information to be Recorded (s10(2)(o))
16. Facilities to be Provided (s10(2)(p))
17. Marks and Identification (s10(2)(q))
18. Certification of Animals (s10(2)(r))
19. Tariffs (s10(2)(s))
20. Area-wide Applicability (s10(2)(u))
21. Non-compliance
22. Commencement

SCHEDULE

Definitions

1. In this Scheme any word or phrase to which a meaning has been assigned in the Act and the Regulations, shall have that meaning, unless the context indicates otherwise -

“the Act” means the Animal Diseases Act, No. 35 of 1984;

“agricultural industries” mean official associations or organisations of farmers of cloven-hoofed animals affected or potentially affected by FMD;

“animals” means, for the purposes of this scheme, domesticated cloven-hoofed animals;

“authorised” means a veterinarian or veterinary paraprofessional authorised by the National Director: Animal Health in terms of the Act and appointed by a participant.

“committee” means the Committee established in paragraph 7;

“department” means the National Department of Agriculture;

“FMD” or “Foot and Mouth Disease” means the disease as specified in column 1 of Table 2 of the Animal Diseases Regulations GNR.2026 of 26 September 1986;

“GLN” means Global Location Number;

“Minister” means the Minister of Agriculture;

“National Director” or “Director” means the officer in the department referred to in section 2 (1) of the Act also referred to as the National Director Animal Health, unless referring to a Provincial Director.

“officer” means any employee as defined in section 1(1) of the Public Service Act, ProclamationR103 of 1984, acting under delegation from or control of a Provincial or National Director;

“owner” for the purposes of this scheme, includes any person who owns or exercises control over animals or a person authorised as such;

“participant”(s) mean owner(s) of animals participating in the scheme;

“Scheme” means the Routine Vaccination Scheme for Foot and Mouth Disease;

“state veterinarian” means a veterinarian who is an employee of government;

“traceable animal” means any animal marked with a permanent identification mark (branded or tattooed) and, in the case of cattle, adult pigs and small stock, uniquely identified with an eartag. In the case of slaughter pigs, a batch number identifying the week of birth, and in the case of sheep and goats, a batch number recorded on the traceability system;

“traceability system” means a system that enables the identification and tracking of animals (and animal products) throughout their entire life cycle—from birth, through movements and ownership changes, to slaughter or export.

“veterinarian” means a person as defined in section 1 of the Veterinary and Para-Veterinary Professions Act, No. 19 of 1982.

"veterinary paraprofessional" means any person who is registered or deemed to be registered as such in terms of the Veterinary and Para-Veterinary Professions Act, 1982 (Act No. 19 of 1982).

Name

2. (1) This scheme will be referred to as the Routine Vaccination Scheme for Foot and Mouth Disease (FMD).

Animals and disease (s10(2)(b) and(c))

3. (1) The scheme pertains to Foot-and-Mouth Disease, a highly contagious viral illness in animals that
causes fever, blisters in the mouth and the hooves, leading to morbidity, mortality in some cases, and a
significant economic impact.
(2) Cloven-hoofed animals are susceptible to Foot-and-Mouth Disease and can spread the disease.

Objects (s10(2)(a))

4. The objects of this scheme shall be to –
(1) Function as an adjunct to other legislation, regulations and control measures pertaining to FMD;
(2) Enable animal owners to mitigate against the impact of FMD by facilitating the voluntarily vaccination against Foot-and-Mouth Disease (FMD) by participating animal owners under the oversight of state veterinary services within the requirements of the scheme;
(3) Create an opportunity for a public-private-partnership to support FMD control; and,
(4) Facilitate continued business operations to participants to ensure food security and trade opportunities.

Application and Scope of the Scheme

5. (1) The Scheme applies to participating owners of cloven-hoofed livestock, their livestock, and the vaccination of those livestock against Foot-and-Mouth Disease.
(2) Voluntary participation in the Scheme shall be available nationwide

Duration of the Scheme

6. (1) The Scheme will be in force until amended, or revoked by the Minister by notice in the Gazette.

Establishment of the Committee in terms of section 10(7)

7.(1) The Minister shall establish an expert body called the Committee for Routine FMD Vaccination for
cloven-hoofed animals.

(2) The Committee shall consist of -

(a) A veterinary representative of the National Directorate of Animal Health from the Department of Agriculture, nominated by the Director of Animal Health;
(b) One State Veterinarian appointed by the nominated by the Director of Animal Health who has experience in the control of FMD and the epidemiology of the disease.
(c) One veterinarian nominated by the cattle stud, dairy, and feedlot industries, appointed by the Minister.
(d) Two experts in FMD, nominated by the Agricultural Research Council and the University of Pretoria respectively, appointed by the Minister.

(3) The Committee may at any time co-opt up to three persons as full members of the Committee, including but not restricted to representatives of agricultural industries.
(4) Alternate members shall be nominated and appointed as set out in subparagraph (2). Alternate members must attend to the activities of the Committee when the primary member is unavailable. Such an alternate shall have the same rights as the Committee member.
(5) A quorum of the Committee shall be more than 50% of its members as set out in subparagraph (2).
(6) The Committee shall elect a chairperson and deputy-chairperson from amongst its members.
(7) The Committee shall endeavour to make decisions by consensus, failing which a majority vote shall determine any matter.
(8) The Chairperson shall have the casting vote on any matter for which the votes are equally distributed.
(9) The members of the committee who are not in the full-time employment of the State shall be paid such remuneration and allowances as the Minister of Finance, may determine, and in terms of section 10 (8) of the Act.
(10) All members and alternate members shall be subject to responsible internal and external communication in terms of section 25 of the Act.
(11) The Minister may at any time terminate the appointment of any member after calling for representations from the member.

Determinations in relation to tests and additional powers (s10(3) and s10(7))

8. (1) The National Director of Animal Health shall, after consultation with the Committee, determine the tests to be conducted in relation to the scheme which may only be done by a state or private laboratory registered in terms of regulation 12B of the Animal Diseases Regulations, 1986.
(2) The National Director of Animal Health shall, after consultation with the Committee, issue a peer reviewed FMD manual within 90 days of the promulgation of the scheme which may be amended from time to time, to educate and empower owners of animals.

Powers and obligations of the Committee (section 10(2)(t), section 10(3) and 10(7))

9. The Committee shall -
(1) Coordinate and facilitate the implementation of the scheme;
(2) Establish the requirements for governance and oversight of the scheme:
(3) Review and communicate amendments to the requirements for participation in the scheme;
(4) Review the test results pertaining to participants made available to the Committee by the National Director of Animal Health immediately on receipt thereof;

(5) Advise the National Director of Animal Health on the issuing and cancellation of participation certificates issued in terms of paragraph 13 (3);
(6) Advise the Director of Animal Health in relation to vaccine requirements to ensure sufficient availability of appropriate vaccine to participants;
(7) Advise the National Director of Animal Health on granting exemption from any aspect of the scheme to any owner or any group or category of owners and/or animals, and subject such an exemption to any condition;
(8) Consider information from the Minister, the Department and the National Director to inform the development and responsiveness of the scheme.
(9) The Committee shall determine and control its internal arrangements, proceedings and procedures.
(10) The Department, in partnership with industry, shall provide the necessary secretarial and logistical support to the Committee.
(11) Report to the National Director and the Provincial Director/s on the status of participants in terms of the scheme;
(12) The Committee shall submit a quarterly report to the Minister and the National Director, containing statistics, trends, risks and recommendations.

Requirements for participation in the Scheme (s10(2)(k))

10. Any owner of animals may participate in the Scheme, provided that -
(1) All cloven-hoofed livestock owned by the participant need to comply with the requirements defined by **"traceable animal".**
(2) All cloven-hoofed livestock owned by the participant must be recorded on a traceability system.
(3) The farm/property location with defined boundary fencing where the animals are, must have a GLN / Location coordinate and registered on a traceability system,
(4) The participant undertakes to comply with the requirements of the Scheme, including an inspection checklist as issued by the Committee as part of the requirements.
(5) The participant has appointed an authorised veterinarian or authorised veterinary paraprofessional to conduct veterinary acts in relation to the scheme.
(6) The participant undertakes to submit to audits and inspections under the Scheme.

Responsibilities of the authorised veterinarian or veterinary paraprofessional (s10(2)(d))

11. Veterinary acts and responsibilities relating to the scheme include –

(1) Monitoring the receipt of the vaccines from a licensed manufacturer, importer or distributor;
(2) Auditing cold chain management of FMD vaccines after receiving the vaccines;
(3) Keeping of a vaccination register with batch numbers and the number of animals vaccinated, per site and participant.
(4) Oversight over correct vaccination technique by the vaccinator;
(5) Post-vaccination surveillance;
(6) Reporting suspected vaccination failure to the Committee;
(7) Immediately report suspect FMD cases to local provincial state veterinarian;
(8) Collation of results of laboratory tests, analysis thereof and communicating results to the Committee;
(9) Provision of a tailored biosecurity plan for every site where animals are vaccinated, of which the participant remains responsible for implementation; and

(10) Record-keeping and reconciliation of all vaccinations administered and reporting thereof

Objections against decisions of the Committee

12. (1) Objections will be managed as per section 23 of the Act.

Application, Refusal and Cancellation (s10(2)(l) s10(2)(m))

13.
(1) Owners of cloven-hoofed livestock can become participants in the scheme when the Director is satisfied, supported by a recommendation from the Committee, that applicant comply with the requirements of the scheme.
(2) Participation will be terminated when the criteria set by the scheme, applicable to the type of operation, are not met;
(3) Participation shall commence upon issuance of a Certificate of Participation by the Director of Animal Health.
(4) A participant's animals' records will determine whether individual animals are covered by the scheme.
(5) Participation shall lapse or be cancelled on expiry thereof or material non-compliance.
(6) Participation shall be cancelled after failure to comply with a compliance notice issued by the committee, within 14 days of delivery of such notice.

Control Periods and surveillance (s10(2)(n))

14.
(1) For the duration of participation in the scheme, on-farm clinical surveillance must continue, and any suspicious FMD signs must be reported to the state veterinary services.

Information to be Recorded (s10(2)(o))

15.
(1) A participant must keep the following records updated on his/her traceability system -
(a) Certificate of Participation;
(b) Identification system;
(c) FMD vaccine- and vaccination registers;
(d) Records of temperature of vaccine storage fridge for maintenance of the cold chain;
(e) FMD vaccine records in terms of the Medicines and Related Substances Act, No. 101 of 1965;
(f) Morbidity;
(g) Mortality, sales, purchases, births, and/or movement;
(h) Audit reports.
(i) Any other information that shall assist in determining the FMD status of the animals and effectiveness of the vaccine and other control measures

(2) All records shall be retained for at least 5 years.
(3) Where not electronically possible, records shall be submitted to a relevant traceability system for recording.

Facilities to be Provided (s10(2)(p))

16.
(1) Facilities required for purposes of the performance of any veterinary act, or any other tending, detention, sample collection, treatments or examinations of the animals shall be provided by the participant.

Marks and Identification (s10(2)(q))

17.
(1) All animals must be marked with a permanent identification mark (branded or tattooed) and, in the case of cattle, adult pigs and small stock, uniquely identified with an eartag. In the case of slaughter pigs, a batch number identifying the week of birth, and in the case of sheep and goats, a batch number recorded on the traceability system;
(2) Animals must be identified as provided for in paragraph 10(1), and in cases where electronic tagging is not feasible, the Committee may approve alternative mechanisms of marking and identification.
(3) Tags and permanent identification marks must be recorded in the owner's traceability system.

Certification of Animals (s10(2)(r))

18.
(1) An animal shall be certified as being vaccinated and having a valid vaccination status, for as long as the animal's FMD vaccination record is recorded on a traceability system, indicating that the animal's vaccinations are completed and up to date to the satisfaction of the Director.

Tariffs (s10(2)(s))

19.
(1) Vaccine- and vaccination costs shall be borne by the owner of the vaccinated animal.
(2) Notwithstanding the aforementioned, the Minister may publish guidelines regarding payment for vaccines and the vaccination programme.

(3) In line with principles of Public-Private-Partnership, consideration should be given to:
(a) subsidies or public funding support;
(b) cost sharing mechanisms; and
(c) phased implementation approaches to promote equitable participation and national coverage.

Area-wide Applicability (s10(2)(u))

20.
(1) Notwithstanding the voluntary nature of the scheme, the Minister may publish control measures, which may require mandatory action by participants and responsible persons.

Non-compliance

21.
(1) The Committee shall, upon notification of the failure to comply with requirements, issue a noncompliance notice, setting out the nature of the non-compliance and a timeframe of 14 days, within which corrective measures must be implemented.
(2) A failure to adhere to the conditions of a non-compliance notice within the stipulated timelines will result in the withdrawal of participations by the Director.

Commencement

22.
(1) The scheme shall come into operation on the date of publication thereof in the Gazette.

LINK TO FULL NOTICE

Animal Diseases Act: Control measures relating to foot and mouth disease routine vaccination
G 54605 GoN 7423
04 May 2026

54605gon7423.pdf

ACTION

For Livestock Owners / Companies

- ✅ Assess readiness against traceability and identification requirements
- ✅ Register all animals and sites on an approved traceability system
- ✅ Obtain or confirm GLNs / location coordinates
- ✅ Appoint an authorised veterinarian
- ✅ Implement site-specific biosecurity plans
- ✅ Prepare for audits and inspections
- ✅ Align internal SOPs with Scheme requirements

For Boards & Senior Management

- ✅ Treat participation as a regulated compliance programme
- ✅ Assign accountability (operations + animal health)
- ✅ Budget for vaccine costs and veterinary oversight
- ✅ Integrate Scheme compliance into risk, audit and ESG frameworks

For Veterinarians

- ✅ Confirm authorisation status
- ✅ Prepare vaccination, cold-chain and reporting systems
- ✅ Align surveillance and reporting to Committee requirements

END

ARTIFICIAL INTELLIGENCE POLICY

LAW AND TYPE OF NOTICE ARTIFICIAL INTELLIGENCE POLICY
Please note that this has been withdrawn.

AVIATION

LAW AND TYPE OF NOTICE
CIVIL AVIATION ACT, 2009: Civil Aviation Regulations: Comments invited G 54594 GoN 7416 - Comment by 29 May 2026 30 April 2026
DETAILS

DEPARTMENT OF TRANSPORT

NO. 7416 30 April 2026

CIVIL AVIATION ACT, 2009 (ACT NO. 13 OF 2009)

CIVIL AVIATION REGULATIONS, 2011

The Minister of Transport intends, in terms of Section 155(1) of the Civil Aviation Act, 2009 (Act No. 13 of 2009) and on the recommendation of the Civil Aviation Regulations Committee (CARCom), to amend the Civil Aviation Regulations, 2011, by the Amendment of the following Parts set out in Schedules below:

Schedule 1	Part	71	RPAS Personnel Licensing (UASNT)
Schedule 2	Part	97	Drone Light Show
Schedule 3	Part	139	Aerodromes and Heliports
Schedule 4	Part	172.03.12	Airspace and air traffic service
Schedule 5	Part	185	Enforcement

The Director of Civil Aviation intends, in terms of Section 163 of the Civil Aviation Act and on recommendation of CARCom, to amend the Technical Standards by the Amendment of the following Parts set out in the Schedules below:

Schedule 6	SA-CATS	60	Flight Simulator training devices
Schedule 7	SA-CATS	64	Cabin Crew licensing
Schedule 8	SA-CATS	67	Medical certification
Schedule 9	SA-CATS	97	Drone Light Show
Schedule 10	SA-CATS	139	Aerodromes and Heliports

Electronic copies of the draft Amendments are available on the South African Civil Aviation Authority website at www.caa.co.za and may also be requested from Keitumetse Segami at RDSecretariat@caa.co.za. Interested persons are hereby invited to submit written comments on these draft Amendments on or before **29 May 2026** to the Chairperson of CARCom, for the attention of:

Ms. Keitumetse Segami
Ikhaya Lokundiza
Byls Bridge office Park, Boulevard
Dooringkloof
Centurion, 0157
Email: RDSecretariat@caa.co.za
Tel: (011) 545 1032

LINK TO FULL NOTICE

Civil Aviation Act, 2009: Civil Aviation Regulations: Comments invited
G 54594 GoN 7416
- Comment by 29 May 2026
30 April 2026
54594gon7416.pdf

ACTION

Ensure that you submit your comments before 29 May 2026

END

COMPETITION

LAW AND TYPE OF NOTICE

COMPETITION ACT:

Amendment of Conduct of Proceedings in the Competition

G 54626 GoN 731

- Comment by 07 Jun 2026

06 May 2026

SUMMARY

The proposed amendment to Rule 39 of the Competition Commission Rules significantly strengthens the Competition Commission's enforcement powers over merger approval conditions.

For organisations, the change:

- Increases regulatory exposure after a merger
- Formalises a compliance-first enforcement process
- Raises the operational and legal importance of ongoing post-merger monitoring
- Reduces tolerance for delayed or passive non-compliance

In short, merger approval is no longer the end of regulatory risk—it marks the beginning of an enforceable compliance phase.

FULL TEXT

DETAILS

DEPARTMENT OF TRADE, INDUSTRY AND COMPETITION

NO. 7437 6 May 2026

NOTICE IN TERMS OF THE COMPETITION ACT NO. 89 OF 1998 (AS AMENDED)

AMENDMENT OF CONDUCT OF PROCEEDINGS IN THE COMPETITION COMMISSION RULE 39, 2026

1. I, Mr. Mpho Parks Tau, Minister of Trade, Industry and Competition, after consultation with the Competition Commission, hereby publish in terms of section 21(4) of the Competition Act, 1998 (Act No. 89 of 1998), the draft amended of Rule 39 of the Competition Commission Rules and the amended CC 19 Form for public comment.

2. The purpose of the draft amended Rule 39 is to repeal the current rule 39 in its entirety and substitute it with the amended Rule 39 as set out in the schedule hereto. The amendment of the CC19 Form is consequential to the amendment of Rule 39 of the Competition Commission Rules.

3. Any comments from the public on the draft regulations should be submitted by email to IGalodikwe@thedtic.gov.za by no later than thirty business days (30) days from the date of publication of this Notice.

SCHEDULE

Rule 39 of the Competition Commission Rules is hereby repealed in its entirety and substituted with the following rule:

"39. Breach of merger approval conditions or obligations

(1) The Commission may, at any time, investigate whether a firm has breached a merger condition.

(2) Following the investigation referred to in sub-rule (1), if the Commission finds that a firm has breached a merger condition, the Commission may issue a Notice Requesting Compliance, in the form CC19, to the firm, requiring that firm to:
(a) comply with the merger condition within such period as may be stipulated by the Commission, or
(b) submit a plan, within such period as may be stipulated by the Commission, outlining the steps to be taken to comply with the merger condition.

(3) Within the period stipulated by the Commission in the Notice Requesting Compliance, a firm referred to in sub-rule (2) must –
(a) comply with the merger condition in line with the Commission's Notice Requesting Compliance; or
(b) submit a plan outlining the steps to be taken to comply with the merger condition.

(4) If a firm has failed to comply with the Notice Requesting Compliance or failed to submit a remedial plan referred to in sub-rule (3)(b), the Commission may apply to the Tribunal for an order compelling the firm to comply with the merger condition.

(5) The firm shall be entitled to oppose the Commission's application to compel compliance with the merger condition.

LINK TO FULL NOTICE **Competition Act: Amendment of Conduct of Proceedings in the Competition** G 54626 GoN 731 - Comment by 07 Jun 2026 06 May 2026 54626-6-5-tradeindcomp.pdf
ACTION Ensure that you submit your comments before 07 June 2026.

END

Competition Act: Publication of the impact study on employee share ownership plans (ESOPs)
G 54575
GoN 7407
| File Size: 115.06 KB

CONSTRUCTION

LAW AND TYPE OF NOTICE

CONSTRUCTION INDUSTRY DEVELOPMENT BOARD:

CIDB Publishes List of Deregistered Contractors

G 54594 BN 915

04 May 2026

LINK TO FULL NOTICE

Construction Industry Development Board: CIDB Publishes List of Deregistered Contractors
G 54594 BN 915

04 May 2026

54594bn915.pdf

ACTION

Interested parties, please click on the link provided above to view the full list.

END

LAW AND TYPE OF NOTICE

CONSTRUCTION INDUSTRY DEVELOPMENT BOARD ACT:

Standard for indirect targeting for enterprise development through construction works contracts

BN 914

24 April 2026

APPLIES TO:

CONSTRUCTION INDUSTRY

SUMMARY

1. What This Document Is

This document is a CIDB Best Practice Standard, issued under the Construction Industry Development Board Act, 2000 (Act 38 of 2000).

It introduces a formal mechanism to promote enterprise development in the construction sector by requiring main contractors on qualifying construction projects to:

- Allocate a minimum portion of contract value to targeted enterprises, and
- Actively support those enterprises through structured development and mentorship.

The standard supports transformation objectives and aligns with the Construction Sector B-BBEE Codes of Good Practice.

2. Core Purpose of the Standard

The Standard aims to:

- Drive sustainable development of smaller, black-owned contractors
- Use construction works contracts as a tool for enterprise development
- Ensure that transformation is measurable, verified, and enforceable
- Embed enterprise development into mainstream project delivery, not as an optional add-on

3. When the Standard Applies

The requirements apply only to certain construction contracts, namely those that meet all of the following criteria:

- The main contractor is CIDB Grade 7 or higher
- The contract falls within:
  - General Building (GB) or
  - Civil Engineering (CE) classes of works
- The project has an estimated duration of 6 months or longer

4. Key Requirement: Contract Participation Goal (CPG)

What is the CPG?

The Contract Participation Goal (CPG) is the minimum percentage of the contract value that must be performed by targeted enterprises.

Required Threshold

- At least 30% of the total contract value must be allocated to targeted enterprises.

How This Can Be Achieved

- Through sub-contracting, and/or
- Through joint ventures with targeted enterprises

5. Who Qualifies as a “Targeted Enterprise”

A targeted enterprise must meet all of the following:

- Be CIDB-registered in Grades 1 to 6
- Act as a subcontractor or joint-venture partner
- Be:
  - 51% or more black-owned, or
  - 35% or more black woman-owned
- Be independent:
  - The main contractor may not hold more than 20% equity

- Have a written relationship agreement with the main contractor covering:
    - Cooperation
    - Assistance
    - Development support

- Complete and submit a Targeted Enterprise Declaration Affidavit

6. Enterprise Development Obligations (Beyond Just Sub-Contracting)

The Standard goes further than procurement. Main contractors must also provide active enterprise development support.

Required Actions

- Conduct a needs analysis of each targeted enterprise
- Provide internal mentorship

- Improve performance in at least two development areas, such as:
    - Management and labour skills
    - Financial and cost-control systems
    - Construction management (H&S, quality, environment)
    - Planning, tendering and programming skills
    - Business, legal, procurement and contractual skills
    - Creditworthiness and financial capacity

7. Enterprise Development Co-ordinator

Main contractors must appoint an Enterprise Development Co-ordinator, who must:

- Be experienced at managerial level in the construction industry
- Develop a project-specific enterprise development plan
- Monitor progress and resource allocation
- Align development outcomes to the CIDB Competence Framework
- Submit quarterly enterprise development reports, signed off by the targeted enterprise

8. Reporting and Monitoring

During the Project

- Quarterly progress reports must be submitted and discussed

- Reports must show:
    - Interim achievement toward the 30% CPG
    - Nature and effectiveness of enterprise development support

After Practical Completion

- A final report must be submitted within 30 days

- The report must include:
    - Achieved CPG value
    - CIDB registration numbers of all targeted enterprises
    - Value of subcontracted works or JV participation

9. Sanctions for Non-Compliance

If the contractor fails to achieve the 30% CPG and cannot justify the failure as being beyond its control:

- Contractual sanctions apply, which may include:
    - Financial penalties
    - Reduced or withheld payments
    - Delay or refusal of completion certificates until compliance reports are accepted

Sanctions are enforced through the construction contract itself, not separately by CIDB.

10. Overall Effect of the Standard

In practical terms, this Standard:

- Makes enterprise development a contractual obligation
- Requires measurable participation, not symbolic inclusion
- Forces early planning for subcontracting and mentorship
- Increases compliance, reporting, and governance expectations for large contractors

- Strengthens the link between:
  - CIDB compliance
  - Public sector construction contracting
  - Transformation and B-BBEE outcomes

One-Sentence Takeaway

This CIDB Standard requires large construction contractors to allocate at least 30% of qualifying project value to smaller black-owned contractors and actively develop them, with formal reporting and contractual penalties for failure.

DETAILS

Full document is available here:

Construction Industry Development Board Act: Standard for indirect targeting for enterprise development through construction works contracts
BN 914 24 April 2026

LINK TO FULL NOTICE

Construction Industry Development Board Act: Standard for indirect targeting for enterprise development through construction works contracts
BN 914
24 April 2026

54575bn914.pdf

ACTION
1. Determine Whether the Standard Applies

Immediate screening actions:

- Confirm whether the contract is:
  - CIDB Grade 7 or higher
  - Within General Building (GB) or Civil Engineering (CE)
  - 6 months or longer in duration
- If yes to all, the Standard applies and must be planned for before tender submission or contract award

2. Embed the 30% Contract Participation Goal (CPG)

Required actions:

- Allocate ≥30% of the contract value to targeted enterprises
- Decide delivery structure:
    - Sub-contracting; and/or
    - Joint ventures (JV)

Governance controls to implement:

- Ring-fence the 30% value in:
    - Procurement plans
    - Work packages
    - Bills of quantities

- Align procurement and legal teams early to avoid post-award restructuring

3. Identify and Appoint Eligible Targeted Enterprises

Actions required:

- Select enterprises that meet all eligibility criteria:
    - CIDB Grades 1–6
    - ≥51% black-owned or
    - ≥35% black women-owned
    - No more than 20% equity held by the main contractor

- Conduct due diligence (CIDB status, ownership, independence)

Documentation obligations:

- Conclude a written relationship agreement covering:
    - Cooperation
    - Assistance
    - Development support

- Obtain Targeted Enterprise Declaration Affidavits (Annex A)

4. Plan and Deliver Mandatory Enterprise Development Support

This is not optional and goes beyond subcontracting.

Required actions:

- Conduct a needs analysis for each targeted enterprise

- Select at least two development areas per enterprise (e.g.):
    - Financial and cost control systems
    - Construction management (H&S, quality, environment)
    - Technical skills transfer
    - Business, legal or contractual capacity

- Provide structured internal mentorship focused on performance improvement

Operational impact:

- Requires management time, planning, and tracking
- Must align outcomes to the CIDB Competence Framework

5. Appoint an Enterprise Development Co-ordinator

Mandatory appointment actions:

- Designate a suitably experienced individual at managerial level

- Formally assign responsibility for:
    - Enterprise development planning
    - Resource allocation
    - Monitoring and reporting

Key deliverables:

- Project-specific Enterprise Development Plan
- Ongoing performance monitoring
- Quarterly enterprise development reports (signed by targeted enterprises)

6. Implement Reporting and Monitoring Processes

During the project:

- Submit quarterly reports showing:
    - CPG achieved to date
    - Enterprise development activities undertaken

- Discuss reports at formal progress meetings with the employer or employer's representative

At practical completion:

- Submit a final compliance report within 30 days, including:
    - Final CPG value achieved
    - CIDB numbers of all targeted enterprises
    - Subcontract or JV values per enterprise

7. Contractual and Financial Compliance Controls

Actions required:

- Align contract administration processes to:
    - Track CPG achievement in real time
    - Support all claims with correct documentation

- Ensure reporting completion before requesting completion certificates

Risk if not done:

- Financial penalties
- Withheld or rejected payment claims
- Delay or refusal of completion certification

8. Internal Governance and Risk Management Actions

Recommended organisational controls:

- Assign executive accountability for CPG and enterprise development
- Include CPG performance in:
    - Project risk registers
    - Internal audit plans
    - Transformation and ESG reporting
- Train project managers and procurement teams on the Standard

9. Consequences of Failure (Why Action Is Critical)

If the organisation:

- Fails to achieve the 30% CPG without acceptable justification, or
- Cannot substantiate development support,

then contractual sanctions apply, typically:

- Financial penalties linked to the shortfall
- Non-certification of works
- Payment delays or claim rejections

One-Line Summary for Decision-Makers

Organisations must plan, contract, mentor, monitor and prove that at least 30% of qualifying construction contracts are executed by smaller black-owned contractors, supported by real enterprise development, or face contractual and financial consequences.

END

CUSTOMS, EXCISE AND INTERNATIONAL TRADE

LAW AND TYPE OF NOTICE	SUMMARY/AFFECTED PARTIES	LINK
Customs and Excise Act: Amendment G 54609 RG 11990 GoN 7427 05 May 2026	Extract the specific clauses or schedules amended Explain who is operationally affected (importers, bonded warehouses, manufacturers, etc.) Translate it into a compliance or tax update note for management	**Customs and Excise Act: Amendment (English / Afrikaans)** G 54609 RG 11990 GoN 7427 05 May 2026
Customs and Excise Act: Amendment G 54608 RG 11990 GoN 7426 05 May 2026	The notice forms part of SARS's routine legislative updates to customs and excise administration and affects regulated importers, exporters, manufacturers and customs-controlled entities from the effective date.	**Customs and Excise Act: Amendment (English/Afrikaans)** G 54608 RG 11990 GoN 7426 05 May 2026
Customs and Excise Act: Amendment to Part 1 of Schedule No. 2 (2/1/89) G 54572 RG 11987 GoN 7389 23 April 2026	The amendment updates customs rebate, drawback or refund provisions applicable to specified goods or circumstances, affecting traders that rely on Schedule 2 relief mechanisms.	**Customs and Excise Act: Amendment to Part 1 of Schedule No. 2 (2/1/89) (English/Afrikaans)** G 54572 RG 11987 GoN 7389 23 April 2026
International Trade Administration Commission: Notice of conclusion of top load washing machines	The investigation covered top-load washing machines with a dry linen capacity of more than 10 kg but less than 17 kg, classified under	**International Trade Administration Commission: Notice of conclusion of top**

G 54564 GeN 3907 22 April 2026	tariff subheading 8450.20.20, originating in or imported from China and Thailand	**load washing machines** G 54564 GeN 3907 22 April 2026
International Trade Administration Act: Initiation of investigation into alleged dumping of hexagon head screws and bolts G 54554 GeN 3905 21 April 2026	International Trade Administration Commission (ITAC) has initiated an anti-dumping investigation into hexagon-head screws and bolts. The investigation covers fully threaded screws and other bolts with hexagon heads (excluding bolt ends, screw studs and studding), classified under tariff subheadings 7318.15.39 and 7318.15.43, originating in or imported from China and Malaysia.	**International Trade Administration Act: Initiation of investigation into alleged dumping of hexagon head screws and bolts** G 54554 GeN 3905 21 April 2026

DATA PRIVACY

LAW AND TYPE OF NOTICE **PROTECTION OF PERSONAL INFORMATION ACT:** Notice: Information Regulator (South Africa): Comments invited G 54594 GoN 7415 - Comment by 14 May 2026 30 April 2026
APPLIES TO: **Who the proposed Code applies to** The Code applies broadly to both public and private bodies that control or operate gated access points and determine the purpose and means of processing personal information at those access points. **Specifically, it applies to:** Any organisation or body responsible for processing personal information at gated accesses, including (but not limited to): • Residential gated communities, estates and complexes • Business parks and office buildings • Shopping centres and malls • Industrial sites and warehouses • Hospitals, schools and campuses with controlled entrances • Government buildings and facilities • Transport hubs with controlled access points • Event venues with restricted entry • Any premises using security-controlled entry systems

Types of operators covered include:

- Property owners and landlords
- Homeowners associations (HOAs) and body corporates
- Property managers and managing agents
- Security companies operating gated access systems
- Employers controlling access to workplace premises
- Public authorities managing controlled facilities

SUMMARY

On 21 April 2026 (Gazetted on 30 April 2026), the Information Regulator gave formal notice that it has drafted an Own-Initiative Code of Conduct under the Protection of Personal Information Act (POPIA).

The proposed Code specifically regulates how personal information may be processed at gated access points in South Africa (for example entrances controlled by security, access cards, visitor registers, CCTV, biometrics, etc.).

The notice is issued in terms of:

- Section 60(1) of POPIA – allowing the Regulator to issue a code of conduct on its own initiative; and
- Section 61(2) of POPIA – requiring public notice and an opportunity for written comment.
-

The Code is intended to:

- Translate POPIA's eight conditions for lawful processing into practical, sector-specific rules for gated access environments.
- Balance security requirements with constitutional privacy rights.
- Standardise lawful access control practices.

- Regulate high-risk technologies, such as:
  - CCTV and video surveillance
  - Biometric systems (fingerprints, facial recognition, access scanners)

- Strengthen governance, accountability and oversight at gated access points.
- Provide complaint handling and enforcement mechanisms.

This is effectively a compliance framework for how access control data must be collected, used, stored, shared and retained.

Enforcement scope

The Code also covers:

- How gated access operators must enforce compliance internally; and
- Their responsibilities when processing employees', residents', visitors', contractors' and service providers' personal information.

Public participation and next steps

- The Code will be formally published in the Government Gazette.
- Affected persons may submit written comments within 14 days of publication.
- Comments and requests for a copy of the Code must be sent to: POPIACompliance@inforegulator.org.za
- The Code will also be made available on the Information Regulator's website.

In short:

This notice signals the coming mandatory POPIA compliance standards for gated access environments, with particular focus on surveillance, biometric data, and access control — and it will affect almost every organisation that controls physical access to premises in South Africa.

FULL TEXT

DETAILS

DEPARTMENT OF JUSTICE AND CONSTITUTIONAL DEVELOPMENT

NO. 7415 30 April 2026

21 APRIL 2026

NOTICE IN TERMS OF SECTION 61(2) OF THE PROTECTION OF PERSONAL INFORMATION ACT NO 4 OF 2013 (POPIA) ABOUT THE OWN INITIATIVE CODE OF CONDUCT OF THE INFORMATION REGULATOR ON THE PROCESSING OF PERSONAL INFORMATION AT GATED ACCESSES IN SOUTH AFRICA, ISSUED UNDER SECTION 60(1) OF THE PROTECTION OF PERSONAL INFORMATION ACT 4 OF 2013 (POPIA).

1. In terms of the provisions of section 61(2) of POPIA, the Information Regulator (Regulator) gives notice of the proposed Own Initiative Code of Conduct on the Processing of Personal Information at Gated Accesses in South Africa that deals with how personal information will be processed in the gated accesses.

2. The purpose of the code of conduct is to-

2.1 to prescribe sector specific obligations that give practical effect to the eight conditions for lawful processing under POPIA in gated access environments

2.2 and promote appropriate practices by all gated accesses in governing the processing of personal information in terms of POPIA; to ensure proportionality between security needs and privacy rights; standardise lawful access control practices; regulate high risk technologies (including CCTV and biometric systems); strengthen governance and accountability; and provide effective complaints and enforcement mechanisms.

3. The code of conduct scope-

3.1 This Code applies to any public or private body that determines the purpose and means of processing personal information at a gated accesses where appropriate, the processing of personal information (including personal information of data subjects). And

3.2 the enforcement by gated accesses of the provisions of the code of conduct.

4. A notice will be published in the Government Gazette in compliance with section 61(2) of POPIA. Affected persons are invited to submit written comments to the Regulator email address:

POPIACompliance@inforegulator.org.za. within fourteen (14) days after publication of the notice in the Government Gazette. A copy of the code of conduct will be made available on the Regulator's website, alternatively, a request for a copy of the code may be made by addressing correspondence to email address: POPIACompliance@inforegulator.org.za

LINK TO FULL NOTICE

Protection of Personal Information Act: Notice: Information Regulator (South Africa): Comments invited
G 54594 GoN 7415
- Comment by 14 May 2026
30 April 2026

54594-30gon7415.pdf

ACTION

Ensure that you submit your comments before 14 May 2026

END

LAW AND TYPE OF NOTICE

PROMOTION OF ACCESS TO INFORMATION ACT 2 OF 2000

Notice of submission

DETAILS

Dear All

INVITATION TO SUBMIT THE 2025/2026 FINANCIAL YEAR ANNUAL REPORTS IN RESPECT OF ACCESS TO INFORMATION REQUESTS RECEIVED & PROCESSED BY THE PUBLIC AND PRIVATE BODIES, IN TERMS OF SECTION 32 AND SECTION 83(4) OF THE PROMOTION OF ACCESS TO INFORMATION ACT 2 OF 2000 SUBMISSION DATE: 01 APRIL 2026 - 30 JUNE 2026

The Information Regulator ("Regulator") is an independent statutory body established in terms of section 39 of the Protection of Personal Information Act 4 of 2013 ("POPIA"). The Regulator is, among others, empowered to monitor and enforce compliance by public and private bodies with the provisions of the Promotion of Access to Information Act 2 of 2000 ("PAIA"), in so far as access to information is concerned.

In terms of section 32 of PAIA, the Information Officer ("IO") of every public body must annually submit to the Regulator a report in respect of access to information requests received and processed by the public body.

Furthermore, and in accordance with section 83(4) of PAIA, the Heads of Private Bodies ("HPBs") or Deputy Information Officers ("DIOs") are hereby requested to submit to the Regulator, Annual Reports about requests for access to records received and processed by the private body.

The Regulator has developed an online submission platform for Annual Reports in terms of sections 32 and 83(4) of PAIA. This functionality is available under the eServices portal, which can be accessed via the Regulator's website at https://inforegulator.org.za, or by going directly to the Regulator eServices portal, accessible on https://eservices.inforegulator.org.za.

The submission period will open from 01 April 2026 and close on 30 June 2026. Please note that bodies will not be able to submit the Annual Report unless the IO, HPB and DIOs are registered with the Regulator.

To assist bodies, step-by-step guides on how to register and to submit the Annual Reports are available on the eServices portal and the Regulator's website. However, technical support remains available should there be a need. For any assistance with logging into the portal or online submission, please contact the technical support team through the iSupport portal accessible on https://eservices.inforegulator.org.za/isupport

For general enquiries relating to the requirement for compliance with section 32 and 83(4) of PAIA, kindly contact Ms Sewela Seshoeni, Senior Compliance and Monitoring Officer at Sseshoeni@inforegulator.org.za or Adv Makhwedi Makgopa-Madisa, Senior Manager: Compliance and Monitoring at MMakgopa-Madisa@inforegulator.org.za. You may also contact the Executive responsible for Promotion of Access to Information, Mr Mukelani Dimba at MDimba@inforegulator.org.za for any unresolved enquiries.

ACTION

Ensure that you submit your PAIA report timeously.

ENERGY AND PETROLEUM

LAW AND TYPE OF NOTICE PETROLEUM PRODUCTS ACT
LINK TO FULL NOTICE **Petroleum Products Act: Maximum Retail Price for Liquefied Petroleum Gas** G 54614 RG 11993 GoN 7431 05 May 2026 54614rg11993gon7431.pdf **Petroleum Products Act: Maximum Retail Price for Liquefied Petroleum Gas** G 54614 RG 11993 GoN 7432 05 May 2026 54614rg11993gon7432.pdf

END

LAW AND TYPE OF NOTICE Municipal Electricity Tariff Applications for 2026/27 published following High Court timeline deviation request: Comments invited G 54573 GoN 7390 - Comment by 14 May 2026 23 April 2026
APPLIES TO: **O**rganizations who: Has active or planned projects dependent on municipal tariffs Provides solutions to high-energy municipal customers Is involved in wheeling or grid-connected generation Partners with municipalities on energy supply Needs regulatory certainty for long-term pricing models
FULL TEXT
DETAILS

DEPARTMENT OF MINERAL AND PETROLEUM RESOURCES

NO. 7390 23 April 2026

NATIONAL ENERGY REGULATOR OF SOUTH AFRICA

NOTICE OF PUBLICATION OF MUNICIPAL ELECTRICITY TARIFF APPLICATIONS FOR THE 2026/27 FINANCIAL YEAR FOR CITY OF EKURHULENI, MOGALE CITY, AND NALEDI MUNICIPALITY WHO HAVE FILED A NOTICE OF MOTION SEEKING TO DEPART FROM TIMELINES SET BY THE HIGH COURT JUDGMENT

The National Energy Regulator of South Africa (NERSA) is a regulatory authority established as a juristic person in terms of section 3 of the National Energy Regulator Act, 2004 (Act No. 40 of 2004). NERSA's mandate is to regulate the electricity, piped-gas and petroleum pipelines industries in terms of the Electricity Regulation Act, 2006 (Act No. 4 of 2006), the Gas Act, 2001 (Act No. 48 of 2001) and the Petroleum Pipelines Act, 2003 (Act No. 60 of 2003).

On 16, 17 and 24 March 2026, the High Court of South Africa, Gauteng Division, Pretoria allowed the three municipalities to deviate from the set timelines and follow a different timeline to approve its tariff applications for FY2026/27.

NERSA will publish the tariff applications, including the cost of supply studies on the NERSA website (at http://www.nersa.org.za under 'Electricity>Pricing>Local Authorities & Private Distributors'), social media platforms and newspapers to solicit written comments from affected parties. The notices will be published in two (2) official languages.

The timelines for the decision-making process in relation to the abovementioned tariff applications is provided in Table 1 and 2 below.

Table 1: Timelines for City of Ekurhuleni and Mogale City Municipality

Activity	Timeframe
1. Submission of tariff application	20 April 2026
2. NERSA publication of the application	20 April 2026
3. Closing date for public participation	10 May 2026
4. NERSA submits comments received for reply by municipalities	11 May 2026
5. Municipalities submit replies to comments to NERSA	14 May 2026
6. Finalisation of the public participation process	15 May 2026
7. Consideration of the application and decision	22 May 2026
8. Communication of the decision and publishing of the reasons for decision	22 May 2026

Table 2: Timelines for Naledi Municipality

Activity	Timeframe
9. Submission of tariff application	24 April 2026
10. NERSA publication of the application	24 April 2026
11. Closing date for public participation	14 May 2026
12. NERSA submits comments received for reply by municipalities	15 May 2026
13. Municipalities submit replies to comments to NERSA	18 May 2026
14. Finalisation of the public participation process	19 May 2026
15. Consideration of the application and decision	22 May 2026
16. Communication of the decision and publishing of the reasons for decision	22 May 2026

Stakeholders are invited to submit comments on the published tariff applications for the FY2026/27 to the following email address: municcomments@nersa.org.za on or before 10 May 2026 for City of Ekurhuleni and Mogale City and 14 May 2026 for Naledi Municipality.

LINK TO FULL NOTICE

Municipal Electricity Tariff Applications for 2026/27 published following High Court timeline deviation request: Comments invited
G 54573 GoN 7390
- Comment by 14 May 2026
23 April 2026

54573gon7390.pdf

ACTION

Ensure that you submit your comments before 14 May 2026.

END

ENVIRONMENTAL

LAW AND TYPE OF NOTICE

NATIONAL WATER ACT:

Notice to register water use

G 54575 GoN 7408

24 April 2026

APPLIES TO:

Any organisation using water as part of its operations—especially via boreholes, rivers, dams, or forestry activities—should assume it is affected unless proven otherwise.

SUMMARY

The Minister of Water and Sanitation, acting as the Responsible Authority, has formally called on all unregistered water users in South Africa to register their water use in terms of the National Water Act, 1998.

This notice is issued under Regulation 3(b)(i) of the Water Use Registration Regulations and is legally binding.

Who is considered an "unregistered water user"?

For purposes of this notice, an unregistered water user includes anyone who:

1. Bought property from a registered water user but did not update the registration.
2. Acquired property through land restitution without reporting the change of ownership.
3. Is leasing property where the water use was never registered.
4. Changed contact details but failed to notify the Department.
5. Changed their registered legal name without amending the registration.
6. Uses boreholes for commercial purposes where the boreholes are not registered.
7. Registered agricultural water use but failed to register associated industrial water use.

What water uses are affected?

The notice applies only to the following water uses under Section 21 of the Act:

- Taking water from a water resource (such as a river, dam, spring or borehole) *(Section 21(a))*
- Stream flow reduction activities, such as commercial forestry *(Section 21(d), read with section 36)*

How must registration be done?

- Only official Department of Water and Sanitation forms may be used.

- Different forms apply depending on whether:
  - You are amending existing details (e.g. ownership, name, contact details), or
  - You have never registered water use before.

Key forms include:

- DW811 – for amendments (ownership, name, contact details)
- DW760 – Water Use Application (new registrations)
- DW901 / DW902 – Property Information
- Water-user-specific forms (DW756–DW759)

Forms are available online and submissions must be sent to the relevant provincial or Catchment Management office or emailed to register@dws.gov.za.

Who is exempt from registration?

Registration is not required for:

1. Water users operating under a Water User Association, except where groundwater (boreholes) is used commercially.
2. Schedule 1 water users (reasonable domestic and small-scale non-commercial use).

Costs

- No registration fee applies if forms are submitted within the registration period.
- A late registration fee of R300 per property may be charged if submitted after the deadline.

Registration period

- Registration opens on 24 April 2026
- Remains open for 90 days

Consequences of non-compliance

Failure to comply with this notice is a criminal offence under the National Water Act and may result in:

- A fine, and/or
- Imprisonment for up to five years

FULL TEXT

DETAILS

DEPARTMENT OF WATER AND SANITATION

NO. 7408 24 April 2026

NOTICE TO REGISTER WATER USE IN TERMS OF

NATIONAL WATER ACT, 1998 (ACT NO 36 OF 1998)

In terms of Regulation 3(b)(i) of the water use registration regulation published under Government Notice R1352 in Government Gazette 20606 of 12 November 1999 a person who uses water as contemplated in section 21 of National Water Act, 1998, (Act No 36 of 1998), must when called upon by a Responsible Authority to do so, register a water use. I, Pemmy Majodina, the Minister of Water and Sanitation, hereby in my capacity as Responsible Authority request all unregistered water users to register their water use.

1. Unregistered Water User

For the purpose of this government notice, unregistered water user refers to –

(1) Water user(s) who bought property/properties from a registered water user(s) but never informed the responsible authority about the change for the substitution of the name.
(2) Water user(s) who acquired property/properties through the land restitution process, but the change of ownership was never reported to the Responsible Authority for the substitution of the name.
(3) Water user(s) who are leasing on the property of another water user and/or property owner, where the owner did not register the water use.

(4) Water user(s) who changed contact details (postal address, physical address, email address, landline, cellphone, fax number) but never informed the responsible authority about change.
(5) Water user(s) who change their registered name as appeared on their registration certificate but never informed the responsible authority for the substitution of the name.
(6) Water user(s) who has/have boreholes and are using it for commercial purpose but the borehole(s) is not registered.
(7) Water user(s) who registered their agricultural water use but never registered their resulting industrial water use(s).

2. Affected Water Use(s)

This notice only affects the following water use(s) as set out in Section 21 of the National Water Act, Act 36 of 1998:

(1) Taking water from a water resource (i.e. river, borehole, dam etc.) [Section 21(a) of National Water Act, 1998].
(2) Engaging in a stream flow reduction activity contemplated in section 36 [Section 21(d) of National Water Act, 1998].

3. Official forms to be used

(1) Only official forms obtainable from the Responsible Authority may be used in
(2) A DW811 Amendment Application Form should be used for purpose of amending new water user details (change of ownership, contact details and water user name change).

(3) The following application forms should be used where the water users never registered with the responsible authority, and it is not a change of ownership nor property acquired through a restitution process:
- A DW760 Water Use Application Form and related supplementary form as specified on this form.
- DW901 and DW902 Property Information Forms; and
- Relevant Water User Form [i.e. DW756: Individual; DW757: Water Services Provider; DW758: Company, Business or Partnership, National or Provincial Government; DW759: Water Use Association--Including: Irrigation Boards, Subterranean Water Control Boards, Water Boards for Stock Watering, Settlement Boards, Water Conservation Boards.

(4) Application forms can be obtained from the website: https://www.dws.gov.za/Projects/WARMS/Registration/registrationforms.aspx and should be submitted to the below mentioned Department of Water and Sanitation Provincial or Catchment Management Offices or can be emailed to register@dws.gov.za

Department of Water and Sanitation/Catchment Management Agency Water Use Registration Office Contact Details **Head Office:** **Physical Address: Sedibeng Building, 185 Francis Baard Street, Pretoria, 0001** **eMail Address: register@dws.gov.za** **Call Centre Toll Free Line: 0800 200 200**	
Eastern Cape: Physical address: Ocean Terrace, Moore Street, Quigney, East London, 5201 Tel:(043) 701 0220 E-mail: #WARMSECAPE@dws.gov.za	**Free State:** Physical address: Corner Charlotte Maxeke & East Burger Street, Bloemfontein 9300 **Tel: 051 405 9000** E-mail: #WARMSFS@dws.gov.za
Northern Cape (Kimberley) Physical address: 28 Central Road, Beaconsfield, Kimberley, 8300 Tel: (053) 836 7600 E-mail Address: #WARMSLV@dws.gov.za	**Northern Cape** (Upington) Physical Address: Lyvenhouts Drift Settlement, Louisvale Road, Upington, 8800 Tel: 054 338 5800 Email Address #WARMSLO@dws.gov.za

Northwest (Hartbeespoort) Physical address: Old Rustenburg Road (between Damdoryn Crossing and Tan Malie se Winkel), Hartbeespoort Dam, 0216 E-mail: #WARMSNW@dws.gov.za Tel.: (012) 253-1093	**KwaZulu-Natal** Physical address: Southern Life Building 9th floor, 88 Field Street, Durban, 4000 Email Adress: #WARMSKZN@dws.gov.za Tel: (031) 336 2700
Western Cape Physical Address: 52 Voortrekker Road, Bellville, 7532 Tel: (021) 941 6000 E-mail Address: #WARMSWC@dws.gov.za	**Gauteng** Physical Address: Sanlam Plaza East, 285 Francis Baard Street, Pretoria, 0001 Email Address: #WARMSGP@dws.gov.za Tel: (012) 392 1300
Inkomati Usuthu CMA Physical address: 8th floor, Maxsa Building, 13 Streak Street, Nelspruit, 1200 eMail address: **warms@iucma.co.za** Tel: +27 13 753 9000	**Breede Olifants CMA** Physical Address: 51 Baring Street, Worcester, 6850 E-mail Address: info@bocma.co.za Tel: (023) 346 8000
Mpumalanga Physical address: Prorom Building, 5th Floor c/o Paul Kruger and Brown Streets, Nelspruit, 1200 Email Address: **#WARMSMP@dws.gov.za** **Tel: (013) 759 7300/7491**	**Limpopo** Physical address: Azmo place 49, Joubert street, Polokwane, 0700 E-mail Address: **#WARMSLP@dws.gov.za** **Tel: (015) 290 1200**

4. Exemptions from Registration of Water Use

The following water users are exempted from registration:

(1) A water user who falls under the area of operation of the water user association. If water user has borehole and is using it for commercial purpose– the water user must register the borehole with the Responsible Authority.
(2) Schedule 1 water users as defined in terms of National Water Act, 1998

5. Cost of Registering for Water Use

(1) No charge will be made for an application to register a water use, if the completed registration forms are submitted within the period contemplated in the Notice.
(2) A charge of R300 per property may be made for registration for any application not submitted within a stipulated time period.

6. Period of Registration

(a) Registration shall commence once the notice is published and will be for 90 days
15. Failure to Register a Water Use Any person who fails to comply with this notice will be quilt of an offence and liable on conviction to a fine or to imprisonment for a period not exceeding five years.

____
Ms. Pemmy Majodina, MP
Minister of Water and Sanitation

LINK TO FULL NOTICE

National Water Act: Notice to register water use
G 54575 GoN 7408
24 April 2026

54575gon708.pdf

ACTION

✓ Identify all water uses
✓ Audit registrations and boreholes
✓ Submit correct forms
✓ Meet the 90-day deadline
✓ Keep proof of submission
✓ Assign accountability
✓ Embed into risk and ESG systems

END

FINANCE

LAW AND TYPE OF NOTICE

TAX ADMINISTRATION ACT:

Submission of returns in terms of section 25

G 54598 GoN 7422

30 April 2026

APPLIES TO:

ENTITIES

- **All resident companies and juristic persons** with:
  - Gross income > R1 000, or
  - Assets or liabilities > R1 000, or
  - Capital gains/losses > R1 000, or
  - Any taxable income, turnover, or assessed loss

- **All resident trusts**

- **Non-resident companies or trusts** with:
  - A permanent establishment in SA
  - South African-source income
  - Capital gains on SA assets

- **South African–incorporated entities** treated as non-resident under a double-tax treaty

NATURAL PERSONS

- Any person who:
  - Carried on a trade (other than solely employment), whether resident or not
  - Had capital gains exceeding R40 000
  - Held foreign funds or assets exceeding R250 000

  - Has interests in controlled foreign companies
  - Had taxable turnover

- Earned income above the tax threshold:
  - Under 65: R95 750
  - 65–74: R148 217
  - 75 and older: R165 689

Other

- Estates of deceased persons with gross income
- Non-residents earning taxable SA interest
- Any person specifically requested by SARS
- Representative taxpayers for any of the above

SUMMARY

The Commissioner for the South African Revenue Service (SARS) formally requires specified persons to submit income tax returns for the 2026 year of assessment, in terms of section 25 of the Tax Administration Act, 2011.

Deadlines for Submission

- Companies, approved PBOs, recreational clubs:
  → Within 12 months after financial year-end
- Individuals, trusts and other juristic persons:
  - 23 October 2026
  - 22 January 2027 for:
    - Provisional taxpayers
    - Trusts
- Special rule where SARS accepts accounts drawn to a later date:
  → Within 6 months of that accounting date

FULL TEXT

DETAILS

SOUTH AFRICAN REVENUE SERVICE

NO. 7422 30 April 2026

RETURNS TO BE SUBMITTED BY A PERSON IN TERMS OF SECTION 25 OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)

In terms of section 25 of the Tax Administration Act, 2011, I, Edward Christian Kieswetter, Commissioner for the South African Revenue Service, hereby require that the persons specified in the attached Schedule must submit returns for the 2026 year of assessment, as defined in the Schedule, within the periods specified in the Schedule.

E C KIESWETTER
COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE

Schedule

1. General

(1) Any term or expression in this notice to which a meaning has been assigned in a “tax Act” as defined in section 1 of the Tax Administration Act, 2011, has the meaning so assigned, unless the context indicates otherwise and the following terms have the following meaning—

“2026 year of assessment” means—
(a) in the case of a company, the financial year of the company ending during the 2026 calendar year; and
(b) in the case of any other person, the year of assessment ending during the period of 12 months ending on 28 February 2026;

“income tax return” means a return for the assessment of normal tax in respect of the 2026 year of assessment, including a turnover tax return if a person is a registered micro business under the Sixth Schedule to the Income Tax Act; and

“trust” means a trust as defined in section 1 of the Income Tax Act.

(2) Notice is hereby given in terms of section 25 of the Tax Administration Act, read with
section 66(1) of the Income Tax Act, that a person specified in terms of paragraph 2 is required to submit an income tax return within the period prescribed in paragraph 4.

2. Persons who must submit an income tax return

The following persons must submit an income tax return:

(a) Every company or other juristic person, which was a resident during the 2026 year of assessment that—

(i) derived gross income of more than R1 000;
(ii) held assets with a cost of more than R1 000 or had liabilities of more than R1 000, at any time;
(iii) derived any capital gain or capital loss of more than R1 000 from the disposal of an asset to which the Eighth Schedule of the Income Tax Act applies; or
(iv) had taxable income, taxable turnover, an assessed loss or an assessed capital loss;
(b) Every trust that was a resident during the 2026 year of assessment;

(c) Every company, trust or other juristic person, which was not a resident during the 2026 year of assessment, that—
(i) carried on a trade through a permanent establishment in the Republic;
(ii) derived income from a source in the Republic; or

(iii) derived any capital gain or capital loss from the disposal of an asset to which the Eighth Schedule to the Income Tax Act applies;

(d) Every company incorporated, established or formed in the Republic, but that was not a resident as a result of the application of any agreement entered into with the Government of any other country for the avoidance of double taxation during the 2026 year of assessment;

(e) Every natural person who during the 2026 year of assessment—
(i) was a resident and carried on any trade (other than solely in his or her capacity as an employee); or
(ii) was not a resident and carried on any trade (other than solely in his or her capacity as an employee) in the Republic;

(f) Every natural person who during the 2026 year of assessment—
(i) was a resident and had capital gains or capital losses exceeding R40 000;
(ii) was not a resident and had capital gains or capital losses from the disposal of an asset to which the Eighth Schedule to the Income Tax Act applies;
(iii) was a resident and held any funds in foreign currency or owned any assets outside the Republic, if the total value of those funds and assets exceeded R250 000 at any stage during the 2026 year of assessment;
(iv) was a resident and to whom any income or capital gains from funds in foreign currency or
assets outside the Republic was attributed in terms of the Income Tax Act;
(v) was a resident and held any participation rights, as referred to in section 72A of the Income Tax Act, in a controlled foreign company;
(vi) was a resident and had taxable turnover; or

(vii) subject to the provisions of paragraph 3, at the end of the 2026 year of assessment—
(aa) was under the age of 65 and whose gross income exceeded R95 750;
(bb) was 65 years or older (but under the age of 75) and whose gross income exceeded R148 217; or
(cc) was 75 years or older and whose gross income exceeded R165 689;

(g) Subject to the provisions of paragraph 3, every estate of a deceased person that had gross income during the 2026 year of assessment;
(h) Every non-resident whose gross income during the 2026 year of assessment included interest from a source in the Republic to which the provisions of section 10(1)(h) of the Income Tax Act do not apply;
(i) Every person who is requested by the Commissioner in writing to furnish a return, irrespective of the amount of income or nature of receipts or accruals of the person; and
(j) Every representative taxpayer of any person referred to in items (a) to (i) above.

3. Persons not required to submit an income tax return

(1) A natural person or estate of a deceased person is not required to submit an income tax return in terms of paragraph 2(f)(vii) or (2)(g) if the gross income of the person during the 2026 year of assessment consisted solely of gross income described in one or more of the following items:

(a) Remuneration (other than remuneration referred to in item (e)) paid or payable from a single employer, which does not exceed R500 000 and employees' tax has been deducted or withheld in terms of the deduction tables prescribed by the Commissioner;

(b) Interest (other than interest from a tax free investment) from a source in the Republic not exceeding—
(i) R23 800 in the case of a natural person below the age of 65 years at the end of the year of assessment;
(ii) R34 500 in the case of a natural person aged 65 years or older at the end of the year of assessment; or
(iii) R23 800 in the case of the estate of a deceased person;

(c) Dividends that are exempt from normal tax and the natural person was a non-resident throughout the 2026 year of assessment;
(d) Amounts received or accrued from a tax-free investment; and
(e) A single lump sum benefit received from a pension fund, provident fund, pension preservation fund, provident preservation fund or retirement annuity fund, and tax has been deducted or withheld in terms of a directive issued by the Commissioner.

(2) Subparagraph (1) does not apply to a natural person—
(a) who was paid or granted an allowance or advance as described in section 8(1)(a)(i) of the Income Tax Act other than an amount reimbursed or advanced as described in section 8(1)(a)(ii) or an allowance or advance referred to in section 8(1)(b)(iii) that does not exceed the amount determined by applying the rate per kilometre for the simplified method in the notice fixing the rate per kilometre under section 8(1)(b)(ii) and (iii) to the actual distance travelled;
(b) who was granted a taxable benefit described in paragraph 7 of the Seventh Schedule to the Income Tax Act; or
(c) who received any amount or to whom any amount accrued in respect of services rendered outside the Republic.

(3) A natural person is not required to submit an income tax return in terms of paragraph 2(f)(vii) if—
(a) the person is notified by the Commissioner in writing that he or she is eligible for automatic assessment; and
(b) the person's gross income, exemptions, deductions and rebates reflected in the records of the Commissioner are complete and correct as at the date of the assessment based on an estimate to give effect to automatic assessment.

4. Periods within which income tax returns must be furnished Income tax returns must be submitted within the following periods:

(a) In the case of any company, public benefit organisation approved by the Commissioner in terms of section 30(3) of the Income Tax Act, and recreational club approved by the Commissioner in terms of section 30A(2) of the Act, within 12 months from the date on which its financial year ends; or

(b) In the case of all other persons (which include natural persons, trusts and other juristic persons, such as institutions, boards or bodies)—
(i) on or before 23 October 2026;
(ii) on or before 22 January 2027 if the return relates to a provisional taxpayer
(iii) on or before 22 January 2027 if the return relates to a trust; or

(vi) where accounts are accepted by the Commissioner in terms of section 66(13A) of the Income Tax Act in respect of the whole or portion of a taxpayer's income, which are drawn to a date after 28 February 2026 but on or before 30 September 2026, within 6 months from the date to which such accounts are drawn.

5. Form of income tax returns to be submitted

The relevant income tax return in the form prescribed by the Commissioner can be retrieved on SARS eFiling which is accessible at www.sars.gov.za, or can be completed at an office of SARS by appointment on SARS eBooking which is also available at www.sars.gov.za.

6. Manner of submission of income tax returns

(1) Income tax returns must—
(a) in the case of a company, be submitted electronically by using the SARS eFiling platform;

(b) in the case of natural persons or trusts be submitted electronically—
(i) by using the SARS eFiling platform, provided the person is registered for eFiling; or
(ii) through the assistance of a SARS official at an office of SARS;

(c) in the case of institutions, boards or bodies be—
(i) submitted electronically by using the SARS eFiling platform, provided the person is registered for eFiling;
(ii) submitted electronically through the assistance of a SARS official at an office of SARS.

(2) Returns for turnover tax must be submitted electronically through the assistance of a SARS official at an office of SARS.
(3) SARS may agree that a person, who is required to submit a return in the manner prescribed in subparagraph (1) or (2), may submit the return in an alternative manner.

LINK TO FULL NOTICE

Tax Administration Act: Submission of returns in terms of section 25 (English/Afrikaans)
G 54598 GoN 7422

30 April 2026

54598gon7422.pdf

ACTION

1. Determine Whether a Return Is Legally Required

☐ Confirm the **taxpayer type**:
- Individual
- Company / juristic person
- Trust
- Deceased estate
- Non-resident
- Representative taxpayer

☐ Confirm the **2026 year of assessment**:
- Companies: financial year ending in calendar year 2026
- Others: year ending 28 February 2026

2. Entity-Specific Filing Assessment

Companies / Juristic Persons

☐ Resident companies with:
- Gross income > R1 000
- Assets or liabilities > R1 000
- Capital gains/losses > R1 000
- Any taxable income, turnover or assessed loss

☐ Non-resident companies with:
- SA permanent establishment
- SA-source income
- Capital gains on SA assets

☐ SA-incorporated entities treated as non-resident under tax treaties

Trusts

☐ All resident trusts
☐ Non-resident trusts with SA income or capital gains
☐ Confirm trust classification and representative taxpayer

Individuals (Natural Persons)

☐ Carrying on a trade (not only employment)
☐ Provisional taxpayers
☐ Capital gains > R40 000
☐ Foreign assets or funds > R250 000
☐ Interests in controlled foreign companies
☐ Taxable turnover

☐ Gross income above thresholds:

- Under 65: > R95 750
- 65–74: > R148 217
- 75+: > R165 689

Other

☐ Deceased estates with gross income
☐ Non-residents earning taxable SA interest
☐ Any person specifically requested by SARS
☐ Representative taxpayers for any of the above

3. Check if an Exemption Applies (Individuals / Estates)

☐ Income consisted only of:

- Single-employer remuneration ≤ R500 000 (PAYE correctly withheld)
- Local interest below thresholds
- Exempt dividends
- Tax-free investments
- One retirement fund lump sum (tax directive applied)

☐ Confirm that no exclusion applies, such as:

- Travel or other taxable allowances
- Fringe benefits
- Income for services rendered outside SA

4. Automatic Assessment Check (Individuals Only)

☐ Has SARS issued written notification of automatic assessment?

☐ Verify SARS data is complete and correct:

- Income
- Deductions
- Exemptions
- Rebates

☐ If incorrect → manual return must be submitted

5. Confirm Filing Deadline

☐ Companies / approved PBOs / recreational clubs→ 12 months after financial year-end
☐ Individuals and most juristic persons→ 23 October 2026
☐ Provisional taxpayers→ 22 January 2027
☐ Trusts→ 22 January 2027
☐ Special accounting periods accepted by SARS → 6 months from accounting date

6. Prepare Required Information

☐ Income statements and source schedules
☐ Capital gains calculations
☐ Foreign income and asset disclosures
☐ Provisional tax calculations (if applicable)
☐ Trust distribution resolutions
☐ Supporting documents for deductions and rebates

7. Submit Return in Prescribed Manner

☐ Use SARS-prescribed return for 2026 year

☐ Submit via:

- SARS eFiling (mandatory for companies)
- SARS office (appointment only, where permitted)

☐ Turnover tax returns:

- Submitted electronically with SARS assistance

☐ Obtain and retain submission confirmation

8. Post-Submission Actions

☐ Review SARS assessment (ITA34)
☐ Lodge objections if necessary (within prescribed periods)
☐ Pay assessed tax by due date to avoid interest and penalties
☐ Retain records for statutory record-keeping period

9. Governance and Control Measures (Best Practice)

☐ Include tax filing obligations in the compliance calendar
☐ Assign internal accountability (CFO / Finance / Tax Advisor)
☐ Track SARS correspondence and requests

☐ Align with:

- Audit planning
- Risk registers
- King IV / King V governance reporting

10. Non-Compliance Awareness

☐ Failure to submit when required may result in:

- Administrative penalties
- Interest
- Criminal sanctions under the Tax Administration Act

END

LAW AND TYPE OF NOTICE

GENERAL LAWS AMENDMENT BILL:

National Assembly: Notice of Introduction in National Assembly of General Laws (Anti-Money Laundering and Combating Terrorism Financing) Amendment Bill 2026 and Publication of Explanatory Summary of Bill

G 54520 GoN 7377
17 April 2026

APPLIES TO:

1. Accountable Institutions (Primary impact)

The Bill directly affects all "accountable institutions" and reporting bodies under the Financial Intelligence Centre Act (FICA), including:

- Banks and mutual banks
- Insurers (long-term and short-term)
- Financial service providers (FSPs)
- Attorneys and law firms
- Estate agents and property practitioners
- Trust and company service providers
- Credit providers
- Casinos and gambling institutions
- Crypto-asset service providers
- Dealers in high-value goods
- Auditors and accounting professionals (in scope)

These institutions face:

- Expanded reporting obligations
- Broader information-sharing requirements
- Extended record-keeping periods
- Enhanced risk management and compliance programme duties, including risks from new technologies and delivery mechanisms

2. Non-Profit Organisations (NPOs / NGOs)

The Bill significantly expands oversight of the non-profit sector.

It applies to:

- All registered non-profit organisations
- Their directors, office bearers and controllers

Key impacts:

- Monitoring and enforcement powers for the NPO Directorate
- Administrative sanctions and penalties
- Appeals process for sanctions
- Stronger AML/CFT controls due to terrorism-financing risk exposure

3. Companies and Legal Persons

Through amendments to the Companies Act, 2008, the Bill applies to:

- All registered companies
- Directors and prescribed officers
- Beneficial owners and significant owners

Key impacts include:

- Stronger enforcement around beneficial ownership disclosure
- Administrative penalties for non-compliance
- Greater coordination with AML enforcement authorities

4. Financial Sector Regulators and Institutions

The Bill applies to and empowers:

- Financial Intelligence Centre (FIC)
- Prudential Authority
- Financial Sector Conduct Authority (FSCA)

New or expanded powers include:

- Conducting lifestyle audits
- Requesting information from public entities and municipalities
- Sharing financial intelligence across government
- Monitoring orders authorised by courts

5. Public Entities and Government Bodies

The Bill also applies to:

- National departments
- Municipalities and municipal entities
- Public entities and procurement authorities

These bodies may:

- Be required to provide information to the FIC
- Request lifestyle audits on officials or applicants
- Participate in AML/CFT intelligence sharing

6. Individuals (Indirect but material impact)

Certain individuals are affected where they:

- Control or benefit from entities subject to AML laws
- Are directors, trustees or office bearers
- Are subject to targeted financial sanctions
- Are the subject of lifestyle audits

This includes:

- Politically exposed persons (PEPs)
- Senior managers and executives
- Public officials

DETAILS

NOTICE OF INTRODUCTION IN NATIONAL ASSEMBLY OF GENERAL LAWS (ANTI-MONEY LAUNDERING AND COMBATING TERRORISM FINANCING) AMENDMENT BILL, 2026, AND PUBLICATION OF EXPLANATORY SUMMARY OF BILL

In terms of rule 276(1)(b) and (c) of the Rules of the National Assembly—

(a) notice is hereby given of the introduction by the Minister of Finance of the General Laws (Anti-Money Laundering and Combating Terrorism Financing) Amendment Bill, 2026, ('the Bill') in the National Assembly; and (b) the following explanatory summary of the Bill is hereby published: The Bill amends—

the Nonprofit Organisations Act, 1997, so as

- to provide for the appeal in respect to administrative sanction;
- to extend the functions of the Directorate to include monitoring and enforcement of nonprofit organisations;
- to provide for the director to impose administrative sanctions;
- to provide for maximum penalties for offences;

the Financial Intelligence Centre Act, 2001, so as

- to amend and insert certain definitions;
- to expand the sharing of information by the Centre;
- to provide for the Centre to conduct lifestyle audits;
- to expand the general powers of the Centre to include the requesting of information from a public entity and municipality;
- to extend the period for which records must be kept;
- to require the Director to give notice pursuant to an order in terms of section 23 of the Protection of Constitutional Democracy against Terrorist and Related Activities Act, 2004;

- to expand the circumstances under which a person or entity referred to in section 26A may be permitted provision of financial services to include providing for extraordinary expenses;
- to provide for the accrual of interest or other earnings due on accounts holding property affected by a prohibition under section 26B that arose before the date on which the person or entity was identified by the Security Council of the United Nations;
- to expand the type of information accountable institutions, reporting institution and persons subject to reporting obligations are required to advise the Centre of;
- to require the person authorised by the Minister to receive a report relating to the conveyance of cash to or from the Republic to send a copy of the report to the Centre within a prescribed period;
- to provide for magistrate or judge of an area of jurisdiction within which the accountable institution conducts business to hear applications by the Centre in respect of monitoring orders;
- to expand the circumstance under which the protection of persons making reports apply;
- to require accountable institutions to take into account the risk of new delivery mechanisms and the use of new or developing technologies which may involve or facilitate money laundering activities, the financing of terrorist and related activities or proliferation financing activities;
- to expand the sections of the Act that the protection of personal information apply with regard to the Protection of Personal Information Act, 2013;
- to provide for consequential amendments to the relevant offences and failure to comply sections;

the Companies Act, 2008, so as

- to insert certain definitions;
- to empower the Commission to deregister a company that fails to submit a securities register within a certain period;
- to empower the Commission to impose administrative penalties;
- to empower the Companies Tribunal to review a decision of the Commission to impose an administrative penalty;
- to require obliged entities to report to the Commission any material discrepancy in the information it holds in respect of beneficial owners;

- amends the **Close Corporation Act, 1984**, so as to provide for a close corporation to comply with the requirements set out in section 33 of the Companies Act;

the Financial Sector Regulation Act, 2017, so as

- to provide for the circumstances under which new services are expanded to include arrangements that are similar in nature or have similar outcomes as financial products and services;

- to ensure that the responsible authority may license financial institutions that are providing financial products and financial services, including new services despite existing licensing requirements in other legislation;

- to empower financial sector regulators to obtain information from significant owners or beneficial owners;
- to empower financial sector regulators to institute an investigation under certain circumstances;
- to exclude transactions concluded under a 'master agreement' as defined in the Insolvency Act, 1936, from the application of a certain section.

A copy of the Bill will be obtainable from the National Treasury's website at http://www.treasury.gov.za after introduction of the Bill, and also by contacting Mr A Hendricks, Parliament, PO Box 15, Cape Town, 8000, Telephone no: 021 403 8223.

LINK TO FULL NOTICE

General Laws Amendment Bill: National Assembly: Notice of Introduction in National Assembly of General Laws (Anti-Money Laundering and Combating Terrorism Financing) Amendment Bill 2026 and Publication of Explanatory Summary of Bill
G 54520
GoN 7377

54520gon7377.pdf

IDENTIFICATION PROCEDURES

LAW AND TYPE OF NOTICE

IDENTIFICATION ACT:

Amendment of Identification Regulations, 1998: Comments invited

G 54610 RG 11991 GoN 7428

- Comment by 06 Jun 2026

04 May 2026

APPLIES TO:

It will significantly impact banks, insurers, payment providers, telecoms, government agencies, and regulated service providers that rely on identity verification once finalised.

SUMMARY

1. Core Purpose of the Amendments

The amendments aim to:

- Introduce digital identity credentials as a lawful alternative to physical ID cards
- Strengthen governance of the population register as the authoritative identity database
- Enable secure identity verification and data-sharing with accredited public and private entities
- Ensure compliance with POPIA and PAIA while modernising identity services

2. Digital Identity Credentials

Legal status

- A digital identity credential has the same legal effect as a physical ID card
- Physical IDs remain valid; digital IDs are voluntary
- Both may be used interchangeably for proof of identity

Access and format

- Issued via the MyMzansi mobile application

- May be presented using:
  - QR codes
  - Near-field communication (NFC)
  - Bluetooth
  - Other secure methods approved by Home Affairs

Validity

- Valid for 5 years
- Renewable via biometric verification
- May lapse after 10 years without in-person verification

3. Identity Enrolment and Biometrics

To obtain a digital identity credential, individuals must:

- Apply in person at an accredited enrolment point
- Submit proof of identity and address
- Undergo biometric capture (facial biometrics, fingerprints)
- Pass liveness detection checks to prevent fraud
- Verify a mobile number and bind the credential to a device

Digital IDs are assigned identity assurance levels, which can increase if additional in-person verifications are completed at accredited entities.

4. Trusted Entities and Accreditation

Certain organisations may apply to become "accredited trusted entities", such as those that:

- Perform statutory identity verification (e.g. for AML, licensing, tax, social benefits, communications services)
- Are legally required to verify identities as part of their public-law functions

Accreditation allows trusted entities to:

- Operate private-sector enrolment points
- Verify identities directly against the population register
- Receive secure, real-time identity verification services via APIs

Accreditation:

- Is voluntary
- Is valid for 3 years
- Requires strict security, audit, and compliance standards

5. Data Sharing and Privacy Controls

The regulations create a detailed data-sharing framework, including:

- Mandatory data-sharing agreements between Home Affairs and trusted entities
- Strong data minimisation, purpose limitation, and retention controls
- Mandatory breach reporting within 24 hours
- Seven-year audit trail requirements
- Explicit prohibition on identity data commercialisation, profiling, or generalised searching

All data sharing is subject to POPIA and PAIA, which prevail in case of conflict.

6. Population Register Governance

The amendments reinforce that:

- The population register is the single authoritative source of identity
- Any update to mandatory particulars invalidates old digital credentials
- Updated digital credentials are automatically re-issued
- Trusted entities may receive updates only where a verified relationship exists

7. Security and Cryptography

The regulations require:

- Cryptographic signing of digital identity credentials
- Certified biometric devices
- Encrypted API access
- Device-level security controls
- Continuous cybersecurity monitoring

8. Offences and Penalties

Offences include:

- Fraudulent enrolment
- Misuse or manipulation of digital identities
- Unauthorised data sharing
- Failure to report security breaches

Penalties include:

- Fines
- Imprisonment of up to 2 years

9. Transitional Arrangements

- Physical ID cards remain valid
- No person is compelled to obtain a digital ID
- Roll-out will be phased
- Measures must ensure inclusion of people without smartphones or internet access

10. Key Takeaway

This notice lays the legal foundation for South Africa's national digital identity system, balancing:

- Technological modernisation
- Strong privacy safeguards
- Interoperability with regulated sectors (finance, telecoms, government)
- Continued protection for non-digital users

FULL TEXT

DETAILS

DEPARTMENT OF HOME AFFAIRS

NO. R. 7428 4 May 2026

IDENTIFICATION ACT, 2002

AMENDMENT OF IDENTIFICATION REGULATIONS, 1998

I, Dr Leon Amos Schreiber, MP, Minister of Home Affairs, hereby give notice that I intend, in terms of section 22 of the Identification Act, 1997 (Act No. 68 of 1997) ("Identification Act"), to amend the Identification Regulations, 1998, made under the Identification Act.

The draft amendments to the Identification Regulations, 1998 ("draft Regulations") give effect to work underway in the Department of Home Affairs ("Department") to support secure digital identity credentials alongside existing physical identity cards, to strengthen the governance of the population register, and to regulate related data sharing and verification arrangements in a manner consistent with the Identification Act, the Promotion of Access to Information Act, 2000 (Act No. 2 of 2000), and the Protection of Personal Information Act, 2013 (Act No. 4 of 2013).

The amendments are intended to—

 clarify the status of digital identity credentials as an additional form of identity card under the Act, without affecting the continued validity of physical identity cards;
 prescribe standards for enrolment, biometric capture and identity assurance for digital identity credentials;
 establish a framework for secure data sharing and verification services between the Department and accredited entities performing statutory identity verification functions; and
 reinforce the role of the population register as the authoritative record of identity and civic-status information, subject to applicable privacy and access-to information laws.

Interested persons who wish to comment on the draft Regulations are invited to do so by submitting written submissions to the Department on or before 6 June 2026. Submissions should be addressed to the Chief Director: Legal Services, marked for the attention of Adv A M Malakate, and be forwarded to the Department in any of the following ways:

(a) By hand: To the Department at 10th Floor, Hallmark Building, 230 Johannes Ramokhoase Street, Pretoria, 0001;
(b) By post: To the Department at Private Bag X114, Pretoria, 0001; or
(c) By e-mail: To Moses.Malakate@dha.gov.za.

Any enquiries should be directed to Adv Moses Malakate (012) 406 4023 / 4273.

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DR L.A. SCHREIBER, MP
MINISTER OF HOME AFFAIRS
DATE: 04/05/26

Please click here to view the full document:

Amendment of Identification Regulations, 1998: Comments invited
G 54610 RG 11991 GoN 7428 - Comment by 06 Jun 2026 04 May 2026

LINK TO FULL NOTICE

Identification Act: Amendment of Identification Regulations, 1998: Comments invited
G 54610 RG 11991 GoN 7428
- Comment by 06 Jun 2026
04 May 2026

54610-rg11991gon7428.pdf

ACTION
Ensure that you submit your comments before 06 June 2026

END

LABOUR

LAW AND TYPE OF NOTICE LABOUR RELATIONS ACT: TRADE UNIONS AND COLLECTIVE AGREEMENTS
LINK TO FULL NOTICE **Labour Relations Act: Extension of main amending collective agreement to non-parties in hairdressing and beauty sector** G 54561 GeN 3906 22 April 2026 54561gen3906.pdf **Labour Relations Act: Proposed deregistration of a trade union: Veld & Forest Union of Workers: Representations invited** G 54563 RG 11986 - Comment by 22 Jun 2026 22 April 2026 54563rg119867388.pdf **Labour Relations Act: Notice of intention to cancel registration of a trade union: Broadcasting Electronic Media and Allied Workers Union** G 54562 RG 11985 GoN 7387 22 April 2026 54562rg11985gon7387.pdf

END

MEDICAL

LAW AND TYPE OF NOTICE **MEDICINES AND RELATED SUBSTANCES ACT:** Accreditation criteria for a dispensing course for healthcare Professionals: Comments invited G 54575 BN 912 - Comment by 24 Jun 2026 24 April 2026
APPLIES TO: This notice applies to non-pharmacist healthcare professionals who dispense medicines and to institutions that train them, by setting the accreditation criteria for dispensing courses required to lawfully obtain a dispensing licence.
DETAILS

BOARD NOTICE 912 OF 2026

SOUTH AFRICAN PHARMACY COUNCIL

ACCREDITATION CRITERIA FOR A DISPENSING COURSE FOR HEALTHCARE PROFESSIONALS

The South African Pharmacy Council intends to publish the **Accreditation criteria for a dispensing course for Healthcare Professionals** in terms of Section 22C(1)(a) read together with Section 22C(2) of the Medicines and Related Substances Act, 101 of 1965, which requires that medical practitioners, dentists, practitioners, veterinarians, nurses or other persons registered under the Health Professions Act, 56 of 1974, be issued a licence to compound and dispense medicines subject to such persons having successfully completed a supplementary course determined by the South African Pharmacy Council after consultation with the Health Professions Council of South Africa and the South African Nursing Council.

Interested parties are invited to submit, within **sixty (60) days** of publication of this notice, substantiated comments on or representation regarding the proposed **Accreditation criteria of a dispensing course for Healthcare Professionals**. Comments must be addressed to the Registrar of the South African Pharmacy Council, by way of email: BN@sapc.za.org (for the attention of the Company Secretary and Legal Services).

SCHEDULE

1. ACCREDITATION CRITERIA OF A DISPENSING COURSE FOR HEALTHCARE PROFESSIONALS

MR VM TLALA
REGISTRAR

Address: 591 Belvedere Street, Arcadia, Pretoria, 0083,

Private Bag X40040, Arcadia, 0007. Telephone: 0861 7272 00

To obtain the full content of this Board Notice, please visit the 'Proposed Legislation' section on the South African Pharmacy Council's website: https://www.sapc.za.org/Legislation_Proposed

LINK TO FULL NOTICE

Medicines and Related Substances Act: Accreditation criteria for a dispensing course for healthcare Professionals: Comments invited
G 54575 BN 912
- Comment by 24 Jun 2026
24 April 2026

54575bn912.pdf

ACTION

Ensure that you submit your comments before 24 June 2026.

END

COMPETITION ARTICLES

SOUTH AFRICA

Commission launches review of regulatory barriers to competition and SME participation

The Competition Commission ("Commission") launched a review of regulations that may act as barriers to competition and the entry or expansion of firms, particularly small and medium enterprises (SMEs), across all markets in South Africa. The review forms part of national efforts to support inclusive growth, improve the ease of doing business and strengthen the competitiveness of the economy.

In his 2026 State of the Nation Address, President Cyril Ramaphosa highlighted the need to reduce red tape and improve the ease of doing business – an issue also raised in the Commission's market inquiries and by stakeholders calling for a more streamlined and modern regulatory system that enables SMEs to start, operate and expand in international markets.

Regulations are often necessary to protect consumers, address market failures and advance development objectives, including through licensing and standards that support safety, health and financial stability.

However, where rules are unduly restrictive or poorly implemented, they can raise compliance costs, delay entry and constrain SME growth thus reducing competition, innovation, investment, and ultimately jobs.

The Commission will identify and assess regulations (including sector policies and licensing frameworks) that may restrict firm entry or expansion and consider whether they are necessary to achieve their stated purpose or are overly restrictive in design or application. The review will also consider whether current frameworks adequately address market concentration, the effects of vertical integration on non-integrated firms, potential exclusionary practices, and meaningful participation by historically disadvantaged persons.

Findings from the review will inform recommendations for regulatory reforms to remove or modify barriers to competition and market participation.

The Commission invites businesses and other stakeholders who have experienced regulatory barriers to entry or expansion to make submissions identifying the regulation, explaining how it restricts competition or participation, and proposing practical reforms.

Examples of regulatory barriers may include:

Administrative barriers, such as complex, lengthy or uncoordinated authorisation and licensing processes that delay entry or expansion.

Rules that create or entrench monopoly supply, or an artificially limited number of suppliers, through exclusive rights, long-term contracts, or restrictive licensing.

Licence and permit conditions that unduly limit who may operate in a market, including onerous, costly or time-consuming requirements or unnecessary caps on licence holders.

Unreasonable or unnecessary standards or licensing requirements for operating, registering, constructing or meeting compliance obligations in order to serve a market.

Restrictions that limit competition on price or non-price factors (for example, constraints on pricing, location, quality or marketing); and

Requirements that may be reasonable in principle but are poorly implemented, leading to extensive delays, inconsistent interpretation, administrative backlogs or unpredictable outcomes.

Submissions should include:

Name and contact details of the person or business making the submission, and a brief description of the products or services offered.

The regulation (and, where possible, the specific provisions and/or aspects of implementation) that are considered to pose a barrier to competition or entry/expansion.

A description of how the regulation affects competition, entry or expansion, including practical experience of compliance; and

Proposed reforms to simplify, amend or remove the barrier while maintaining the regulation's underlying purpose, or reasons why the provision could be eliminated without undermining consumer protection, market functioning or development objectives.

Submissions may be emailed to regulation@compcom.co.za by close of business on 05 June 2026.

Article sourced from The Competition Commission of South Africa.

DTIC policy uncertainty undermines manufacturing investment — BLSA

BLSA flags draft BBBEE rules as threat to supplier networks and job creation

Business Leadership South Africa (BLSA) has warned that policy uncertainty emerging from department of trade, industry and competition (DTIC) is contributing to declining investment in the country's manufacturing sector, as concerns mount over deindustrialisation.

In a weekly newsletter, BLSA CEO Busisiwe Mavuso said the department was increasingly being viewed by investors as a source of instability rather than support, pointing specifically to proposed amendments to BBBEE regulations as a key concern.

Her comments come amid sustained weakness in the manufacturing sector. Official data from Stats South Africa shows that manufacturing output declined 1.3% in 2025, marking a second consecutive year of contraction, with most subsectors recording declines.

Mavuso said the proposed changes to BBBEE rules could have unintended consequences for firms that have spent years developing local supplier networks. Under the draft amendments, companies risk losing their empowerment status if suppliers do not meet stricter ownership thresholds, even where those supply chains were built in line with previous policy frameworks.

Manufacturing remains a significant contributor to the economy, accounting for roughly 12% of GDP and employing more than 1.5-million people directly, according to BLSA.

However, recent trends point to a weakening base. Stat South Africa data shows the sector contracted 0.6% in the fourth quarter of 2025, making it the largest negative contributor to GDP growth during that period.

Mavuso pointed to a series of plant closures and restructuring decisions as evidence of this erosion, particularly within the automotive value chain. Over the past two years, several component manufacturers have shut operations, while Nissan has exited local manufacturing after selling its Rosslyn plant.

At the same time, investment decisions are increasingly being directed to competing markets. Nissan recently announced a $45m expansion of its manufacturing operations in Egypt, highlighting a shift in capital allocation towards jurisdictions perceived to offer greater policy certainty and competitiveness.

Broader indicators reinforce this trend. Business activity in the sector has remained under pressure, with the Absa purchasing managers' index (PMI) consistently below the 50-point mark through much of 2025, indicating contraction.

SA vs Egypt, Vietnam and Mexico

Mavuso said companies are making investment decisions in a context shaped not only by domestic policy, but by global competition. She noted that multinational boards are increasingly weighing up South Africa against alternative destinations such as Egypt, Vietnam and Mexico when allocating capital.

She also highlighted structural constraints facing manufacturers, including high logistics costs, energy challenges and security concerns, which together affect the country's competitiveness.

BLSA has called for a co-ordinated government response, including the withdrawal of the proposed BBBEE amendments, the establishment of a dedicated manufacturing task team reporting to the presidency, and a broader recognition that industrial policy requires alignment across multiple departments.

Mavuso warned that delays in addressing these issues could accelerate the pace of de-industrialisation, with implications for employment, supply chains and long-term economic growth.

FINANCE ARTICLES

SOUTH AFRICA

SARS Estimated Assessments

Attention: Company Taxpayers

SARS has issued warnings that if company tax returns are not submitted by the applicable year of assessment, they may issue estimated assessments and levy penalties based on the information available to them. This represents a serious compliance risk that could affect both your company's cash flow and overall tax liability.

What is an Estimated Assessment?

SARS can issue an estimated assessment under Section 95 of the Tax Administration Act when a company does not:

- submit a return on time
- Submits an incomplete or incorrect return
- Fails to provide requested information

Essentially, SARS calculates your tax liability based on available information rather than waiting for your actual return.

Sources of Information SARS Uses

SARS can estimate a company's tax liability using various sources, including, but not limited to:

- Previous year company tax returns
- PAYE/employee data submitted by employers
- VAT and other indirect tax submissions
- Third-party information such as bank, investment, or auditor reports
- Customs data
- Publicly filed financial statements and statutory reports

These data points allow SARS to construct a reasonable estimate even if your actual return is not submitted.

Why This Matters

- Estimated assessments may not reflect your actual liability, sometimes leading to higher tax.
- Companies would generally have 40 business days to submit a revised return from the date of the estimated assessment.
- If no action is taken, the estimated assessment can become final and binding, with possible penalties and interest.

SARS has become more active in enforcement, using automation and third-party data to issue estimated assessments faster than before.

Estimated assessments are SARS' way of enforcing timely compliance.

Timely submissions are the best way to protect your company.

By Delecia Venter, Tax Director, PKF Port Elizabeth

GAMBLING ARTICLES

SOUTH AFRICA

Commission allocates R1.2bn despite compliance hurdles

The National Lotteries Commission (NLC) has adjudicated over 1 281 applications for funding out of the 3 137 compliant applications it received across all provinces during its 2024/2025 call for applications. The call for applications opened on 2 December 2024 and closed on 19 December 2025. TimesLIVE reports that adjudication commenced in August 2025. It said the 1 281 adjudicated applications represented 28.6% of the total applications received, with the remaining applications to be rolled over into the new financial year for completion. The NLC said it was working around the clock to ensure that all outstanding applications were ready for adjudication by 31 May.

The approved funding amounts to nearly R1.2bn, with R804m allocated to charities, R170m to arts, culture and national heritage and R224m to the sports and recreation sector. The NLC said the current funding environment reflected a deliberate tightening of compliance controls, including:

* Verification of the legitimacy of applicant organisations and their directors;
* Verification of applicant organisations' programmes and projects;
* Verification of applicant organisations' physical operating addresses;
* Assessment of financial and governance capacity; and
* Referral of non-compliant entities for further review or investigation where required.

'Non-compliance of applications contributed to extended timelines, particularly for applications requiring further verification or validation,' NLC commissioner Jodi Scholtz said. Where applications were compliant and adjudicated, the NLC achieved 92% adjudication within the legislated 150-day period, she said. TimesLIVE reports that the NLC said it recognised that many non-profit organisations experienced compliance challenges that could affect their ability to access funding. 'We have embarked on capacity-building initiatives focused on governance, compliance, and institutional strengthening,' Scholtz added.

Full TimesLIVE report

LABOUR ARTICLES

SOUTH AFRICA

What is the Fair Pay Bill?

The Fair Pay Bill is an Amendment Bill introduced by Build One South Africa to strengthen and modernise the Employment Equity Act (EEA), with the aim of addressing one of the most persistent and overlooked drivers of inequality in South Africa's labour market: how people are paid.

For too long, wage-setting practices have quietly reinforced historical disadvantage. Workers entering new roles are often asked what they earned before, and that figure, shaped by unequal opportunity, limited access, or discriminatory conditions, becomes the basis for what they are offered next. In this way, inequality is not only inherited; it is repeated.

The Fair Pay Bill seeks to break this pattern by introducing targeted, structural reforms. It prohibits the use of past salary information in hiring decisions, ensuring that individuals are assessed based on their skills, experience, and the value of the role itself. It requires employers to disclose salary ranges in job advertisements, bringing transparency to a process that has long operated behind closed doors. It also protects the right of employees to request and share pay information, empowering workers to engage more fairly in the labour market.

Taken together, these measures are designed to create a system in which pay is determined openly, objectively, and fairly. The Bill does not seek to disrupt the labour market — it seeks to strengthen it by ensuring that opportunity is not constrained by history, and that remuneration reflects merit rather than past disadvantage.
At its core, the Fair Pay Bill is about building a labour market that is more transparent, more competitive, and more just.

The Fair Pay Bill

The Fair Pay Bill was formally introduced by Build One South Africa and Pay Me Fairly following an extensive stakeholder engagement and drafting process. The document below is the final version of the Bill as submitted.

Stakeholders, employers, workers, HR professionals, and civil society were engaged throughout the process, and their input directly shaped the final legislation.

View the Fair Pay Bill

Why This Matters

South Africa's labour market still carries the imprint of its past.

Inequality is not only visible in who has access to work, but in how that work is valued and rewarded. When salaries are determined without transparency, and when past pay is used as a benchmark for future earnings, the system quietly reproduces the very disparities it should be working to eliminate.

This has real consequences. It limits mobility for talented individuals, discourages workers from pursuing better opportunities, and entrenches wage gaps across race, gender, and age. It also creates a labour market where information is unevenly distributed, where employers hold the advantage, and workers are left to negotiate without clarity or certainty.

The Fair Pay Bill responds to this imbalance by introducing fairness into the foundation of how pay is set. By removing the link between past and future earnings, and by making salary information more transparent, it creates the conditions for a more open and equitable system.

This matters not only for individual workers, but for the economy as a whole. A labour market that rewards merit, enables mobility, and builds trust is one that is better positioned to grow, innovate, and include.

END