06 – 10 July 2026

Dear Subscribers,

Gazette activity was relatively quiet this week. The two notable movements were the foot and mouth disease control measures published under the Animal Diseases Act, and the further extension of the comment period on the Prevention of Illegal Eviction from and Unlawful Occupation of Land (PIE) Amendment Bill, 2026 — now extended to **5 August 2026**. Given the Bill's proposed R2m fine/two-year imprisonment penalty for inciting unlawful occupation, this remains one to watch closely if you have property, municipal, or land-holding clients.

Also included in this issue: SARS has clarified that its new mandatory online travel declaration (in effect from 1 July 2026) will not result in travellers being turned away for non-completion, and has reversed roughly R70m in premature trust administrative penalties issued before the enabling notice was legally in force — though new, valid demand letters are on their way, so non-compliant trusts should treat this as a short reprieve rather than a resolution.

PROTECTED DISCLOSURES BILL, 2026 — COMPLIANCE TOOLKIT

We are also pleased to share our newly developed toolkit on the Protected Disclosures Bill, 2026. Public comment on the Bill closed on 14 May 2026, and with reform of the whistleblower protection framework now firmly on the horizon, we encourage clients to begin preparing early. The toolkit includes:

001- THE PROTECTED DISCLOSURES BILL 2026
002- SECTION BY SECTION SUMMARY
003- BRIEFING NOTE ON THE PD BILL
004- COMPLIANCE PROGRAM
005- PROTECTED DISCLOSURE POLICY
006- INVESTIGATION POLICY
007- FORMS PD-1 TO PD-11 | ALIGNED TO THE PROTECTED DISCLOSURES BILL, 2026
008-CRMP

As always, should you wish to discuss how any of the above may affect your organisation, or would like assistance implementing the toolkit, please don't hesitate to contact us.

The Legal Team

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PROPERTY ARTICLES

SOUTH AFRICA

New laws against invasion of private property in South Africa – with a R2 million fine or jail time for anyone inciting it

The Department of Human Settlements has extended the comment period for the new Prevention of Illegal Eviction from and Unlawful Occupation of Land (PIE) Amendment Bill by a month.

In a new gazette, the DHS extended the deadline for comments on the bill by 30 days, starting 26 June 2026. The submission period for the bill was initially 16 June.

The department said it had received multiple requests from several stakeholders and organisations to extend the comment period.

It noted that, while it has already received a substantial number of public comments, it wants to promote maximum participation in this crucial piece of legislation.

The new bill aims to empower municipalities, state entities, and private property owners to respond more decisively to illegal occupations and evictions in the country.

Most notably, it wants to make it an offence to incite others to illegally occupy land, with a R2 million penalty if found guilty of doing so.

It was approved by the cabinet in early April 2026 and gazetted for public comment by the middle of that month.

The proposed amendments will strengthen the standing PIE Act of 1998 by making it more effective, easier to interpret and simpler to enforce.

It comes amid a rise in unlawful land and building occupations across the country, placing a significant financial and administrative burden on both the government and the private sector.

The department noted at the time of its initial gazetting that the government had identified inconsistent interpretation of the existing laws as a key challenge, often resulting in lengthy court processes and escalating costs.

As part of this process, key provisions have been reviewed, and the bill aims to close those gaps and create greater clarity.

Key proposals contained in the bill are:

- Introduction of additional offence – to include those who incite or organise illegal occupations, even where no money is exchanged.

- Imposing a fine of R2 million or imprisonment not exceeding two years, or both, on a person or individuals who incite people to unlawfully occupy land, irrespective of whether it is a building owned by the government or a private owner.
- A proposal that a court must order that all assets or money acquired using the proceeds of the said offences be forfeited.
- An expansion on the definition of "Person in Charge" to enable the municipalities to apply for urgent interdict even when it is not the owner of the land that is being invaded.
- The court is also afforded a discretion to stipulate a period for which alternative accommodation or land must be made available to the unlawful occupier.
- A court that orders the eviction may make an order for retention or the demolition and removal of improvements or structures on the land.

The department initially intended to return the revised bill to Cabinet by July 2026, aiming for the bill to be tabled before Parliament by late July or early August 2026. However, with the extended comment period, this timeline is expected to face delays.

https://static.pmg.org.za/260416amendment_of_prevention_of_illegal_eviction_from_and_unlawful_occupation_of_land_pie.pdf
BusinessTech

TRAVEL ARTICLES

SOUTH AFRICA

SARS clarifies new mandatory travel rule for people entering or leaving South Africa

The South African Revenue Service (SARS) has stressed that, while its newly implemented online travel declaration form is mandatory, travellers won't be denied entry into or departure from South Africa if it hasn't been completed.

Instead, these travellers will be directed by SARS Customs officials to self-service declaration terminals to complete the process.

From 1 July 2026, all travellers entering or leaving South Africa through air, land, sea and rail ports of entry are required to submit an online traveller declaration before travelling.

SARS said the system has been implemented to strengthen data integration and enhance the monitoring, analysis, and reporting of cross-border activities.

It operates through the South African Traveller Management System (SATMS) and follows a trial period launched back in 2022.

Under the system, all travellers must now submit the online declaration no more than 24 hours before departing from the country from which they are travelling.

In SARS' initial announcement of the rule change, the question of what happens if a traveller cannot complete the online form in time was left buried in its FAQ.

Here, the revenue service said that travellers who experience a systems failure, a lack of internet access, or "another reasonable ground" would be assisted at the port of entry.

"In limited cases, a paper declaration may still be used," it said.

In its subsequent update, the tax service clarified that no one would be turned away for failing to complete the online form.

"Travellers will not be denied entry into or departure from South Africa solely because they have not completed a declaration before arriving at a port of entry," it said.

"SARS Customs officials, supported by self-service declaration terminals, will be available to assist travellers who were unable to submit their declarations before travelling."

SARS said it encourages all travellers to familiarise themselves with the new requirements and complete their declarations in advance to ensure a seamless and efficient travel experience.

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TRUST ARTICLES

SOUTH AFRICA

[Industry push forces Sars to scrap premature trust penalties]

But trust penalties remain, and new letters of final demand are on their way.

Trusts that were hit with final demand letters in February for failing to submit their 2024 and 2025 tax returns have effectively been given a reprieve: they can ignore the letters, and all administrative penalties will be wiped.

The reversal of around R70 million in penalties comes after intense pushback from the trust industry, which objected to the issuance of the demand notices before the penalties were legally in force. The public notice enabling the penalties was only gazetted at the end of March.

In a notice sent to trustees on Monday, the South African Revenue Service (Sars) confirmed that all penalties linked to those premature letters will be reversed. Trusts should be able to see the corrections reflected on their penalty statements of account on eFiling.

"Sars will, in due course, issue a new final demand letter and will proceed with administrative penalties only in line with the applicable legal requirements," it said in the letter.

A matter of timing

Phia van der Spuy, founder of Trusteeze, says despite the notice listing the non-submission of income tax returns as a non-compliance only being published at the end of March, Sars continued to rely on the February final demand letters.

The revenue service did not issue fresh letters after the public notice. This was clearly not aligned with prevailing legislation, says Van der Spuy.

The March public notice allowed Sars to impose monthly penalties for failing to submit trust tax returns for 2024 and 2025 only from 4 May.

Sars introduced administrative penalties for non-submission by individuals and companies some time ago and also started with penalties on two years of non-submissions, but has since extended it to prior years.

Van der Spuy previously advised trustees to focus on the 2024 and 2025 tax returns to avoid penalties; thereafter they should submit all outstanding tax returns to prevent future penalties.

This was echoed by Roxshanna du Toit, head of trusts at Tax Consulting SA, who noted that full compliance requires trust representatives and their tax practitioners to:

- Submit all outstanding trust income tax returns;
- Verify and update trust information with Sars;
- Settle any outstanding tax liabilities; and
- Ensure that financial records are accurate and complete.

Not off the hook

Van der Spuy warns that the reversal of the penalties does not mean non-compliant trusts are off the hook.

"Sars is clearly agitated about the turn of events, having already allowed two additional months [March and April] to enable trustees to regularise these matters."
In the letter issued this week, Sars states that it will now issue a new final demand letter.

Van der Spuy says trustees are encouraged to submit any outstanding trust income tax returns. "It appears there is no more hiding away, as the new final demand letters issued will be valid."

The administrative penalty is automatically imposed on the assessed loss or taxable income and ranges between R250 and R16 000 (depending on the income) per outstanding return per month for up to 36 months or until trustees rectify the non-compliance.

Taxpayers can submit a request for remission if they disagree with the penalty. This can be done through the eFiling system for trusts.

Inactive trusts require action

Stacy Wallace, managing director of Hobbs Sinclair Legacy, previously reminded trustees that inactive trusts still carry compliance obligations.

"Many trustees assume that once a trust stops holding assets or conducting transactions, its obligations simply fall away," Wallace said in a statement.

Even if a trust no longer serves any purpose, they must still follow a formal process before they can be removed from the tax system.

This includes submitting all outstanding tax returns, settling any tax liabilities and providing supporting documentation confirming the termination of the trust.

Wallace also noted that even though administrative penalties are imposed on the trust itself, trustees remain responsible for ensuring that the trust complies with all tax and regulatory obligations.

"Trustees occupy a fiduciary position and are responsible for ensuring that a trust's affairs are properly administered," says Wallace. "Allowing a trust to drift into non-compliance can create unnecessary costs and complications that could have been avoided through timely action."

Amanda Visser
Moneyweb

END